DOCUMENT RESUME

ED 037 884 EF 000 138

AUTHOR	Reason, Paul L.; Tankard, George G., Jr.
TITLE	Property Accounting for Local and State School Systems. State Educational Records and Reports Series--Handbook III.
INSTITUTION	Office of Education (DHEW), Washington, D.C.
REPORT NO	OE-21019-Bull-1959-No-22
PUB DATE	66
NOTE	205p.
AVAILABLE FROM	Superintendent cf Documents, U.S. Government Printing Office, Washington, D.C. 20402
EDRS PRICE	EDRS Price MF-$1.00 HC Not Available from EDRS.
DESCRIPTORS	*Educational Administration, *Facility Inventory, *Guidelines, Physical Facilities, *Property Accounting

ABSTRACT

This handbook serves as a basic guide to property accounting for local and state school systems in the U.S. Information and guidelines are presented regarding--(1) classification of property accounts, (2) definitions of property accounts, (3) measures of school property, (4) supplies and equipment, (5) individual property records, and (6) summary property records. A glossary of property accounting terms is included. (FS)

ED037884

OE-21019

PROPERTY ACCOUNTING for LOCAL and STATE SCHOOL SYSTEMS

Compiled in the Office of Education by

PAUL L. REASON
Associate Chief, Educational Records and Reports

GEORGE G. TANKARD, JR.
Specialist, Educational Records and Reports

COOPERATING ASSOCIATIONS:

American Association of School Administrators
Association of School Business Officials of the United States and Canada
Council of Chief State School Officers
National Council on Schoolhouse Construction
National School Boards Association

EF 000 138

State Educational Records and Reports Series: Handbook III
Bulletin 1959, No. 22

U.S. DEPARTMENT OF
HEALTH, EDUCATION, AND WELFARE
ABRAHAM RIBICOFF, *Secretary*

Office of Education
STERLING M. MCMURRIN, *Commissioner*

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
OFFICE OF EDUCATION

THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL OFFICE OF EDUCATION POSITION OR POLICY.

ED0 31884

Printed 1959
Reprinted 1962
Reprinted 1965
Reprinted 1966

SP 000 128

UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1966

CONTENTS

Page

FOREWORD V

ACKNOWLEDGEMENTS VIII

INTRODUCTION XV

PART I. Property Accounts

Chapter 1. Classification of Property Accounts 3

Property accounts defined; property account numbers; units for property accountability; adapting to local property records; minimum and optional property accounts; descriptive and numerical entries; work in progress; classification of property accounts.

Chapter 2. Definitions of Property Accounts 23

Accounts for sites; accounts for buildings; accounts for equipment.

PART II. Property Accounting Terminology

Chapter 3. Measures of School Property 87

Land measures; building measures; equipment measures.

Chapter 4. Supplies and Equipment 98

Criteria for supply items; criteria for equipment items; distinguishing between built-in and movable equipment; alphabetical list of supplies and equipment.

Chapter 5. Glossary of Terms 122

PART III. Property Accounting Records

Page

Chapter 6. Individual Property Records 147

Site record; building record; equipment record—unit control; equipment record—group control.

Chapter 7. Summary Property Records 159

School plant site record; school plant building record; school plant equipment record; supporting services facilities site record; supporting services facilities building record; supporting services facilities equipment record; record for equipment unassigned to a specific plant or facility; nonpublicly-owned property record.

INDEX 179

FOREWORD

Property Accounting for Local and State School Systems was developed through the cooperative efforts of five nationwide education associations and the Office of Education. Over a period of 2 years, its development involved hundreds of individuals constituting a broad cross section of American education.

The handbook is the basic guide to property accounting for local and State school systems in the United States. It is the third handbook in the State Educational Records and Reports Series undertaken at the request of a number of national organizations. Handbook I, *The Common Core of State Educational Information*, and Handbook II, *Financial Accounting for Local and State School Systems*, were published by the Office of Education in 1953 and 1957, respectively.

Meeting at the call of the U.S. Commissioner of Education in December 1956, a policy committee for the property accounting project defined the project's purpose as the development of a property accounting manual for the guidance of school districts, State departments of education, and the Office of Education. Agreement was reached on the overall plan for conducting the project and the part each organization was to take.

The policy committee was composed of: Finis E. Engleman, Executive Secretary, American Association of School Administrators; Charles W. Foster, Executive Secretary, Association of School Business Officials of the United States and Canada; Edgar Fuller, Executive Secretary, Council of Chief State School Officers; Edward J. Braun, President, National Council on Schoolhouse Construction, succeeded by Harold Silverthorn; and W. A. Shannon, Executive Director, National School Boards Association, Inc. Fred F. Beach, Director, Administration of State and Local School Systems, Office of Education, served as secretary of the policy committee.

The first step in the overall plan was a conference of representatives of the five associations and the Office of Education. Held January 14 and 15, 1957, this meeting outlined the scope and content of the property accounting handbook.

Following the guidelines established at the planning conference, Office of Education staff compiled the first preliminary draft of the property accounting handbook. Items included in the draft met four basic criteria. Each item provides information that (1) is important to a local school district in the operation of the school system; (2) is important to local school districts throughout the country; (3) is needed for comparisons among local school districts; and (4) can be maintained as a record with reasonable effort.

The first preliminary draft was subjected to critical examination at an advisory meeting in June 1957. Two representatives each from the Association of School Business Officials of the United States and Canada and the National Council on Schoolhouse Construction met with Office of Education staff for 5 days. This meeting played an important part in refining the document for consideration at the first national conference.

In November 1957, the First National Conference on Property Accounting for Local and State School Systems met in Washington to consider the preliminary manual as it had been revised at the June meeting. The 4-day item-by-item review by 21 representatives of the cooperating organizations improved the document and greatly furthered the project.

The revised manual, with the recommendations of the first national conference incorporated, was then considered by a series of eight regional conferences to determine its suitability under the variety of local and State conditions to be found throughout the United States. These 3-day conferences were held during March and April 1958 at Washington, D.C.; Boston, Mass.; Atlanta, Ga.; Little Rock, Ark.; Lincoln, Nebr.; Salt Lake City, Utah; Spokane, Wash.; and Chicago, Ill. They brought together 179 representatives of the cooperating organizations to consider the handbook page by page. On most items there was agreement. The comparatively few issues on which differences existed became topics for consideration at the second national conference.

The Second National Conference on Property Accounting for Local and State School Systems was held August 6 through 8, 1958. Its membership, except in a few instances, was the same as for the first national conference. At this 3-day meeting, the issues on which differences existed were resolved, and final decisions were made on the contents of the handbook.

After the second national conference, the handbook was completed and duplicated. Copies were sent to each of the participating organizations. Subsequently, each of the five cooperating organizations officially approved the handbook as the basic guide for property accounting for local and State school systems in the United States and recommended that Federal, State, and local agencies effect its use promptly and completely.

Handbook III will need to be revised from time to time to meet changing property accounting needs. Through such action, its effectiveness may be maintained.

MARTIN ESSEX, *President, American Association of School Administrators*

P. M. MUIR, *President, Association of School Business Officials of the United States and Canada*

G. E. WATSON, *President, Council of Chief State School Officers*

GEORGE D. ENGLEHART, *President, National Council on Schoolhouse Construction*

ROBERT E. WILLIS, *President, National School Boards Association, Inc.*

LAWRENCE G. DERTHICK, *U. S. Commissioner of Education*

E. GLENN FEATHERSTON, *Assistant Commissioner, Division of State and Local School Systems, Office of Education*

FRED F. BEACH, *Director, Administration of State and Local School Systems, Office of Education*

ACKNOWLEDGMENTS

Ray L. Hamon, Chief, School Housing, and N. E. Viles, Associate Chief, School Housing, U.S. Office of Education, were principal technical consultants to the project. In this capacity, they provided invaluable guidance throughout the handbook's development. Special acknowledgment is made to Alpheus L. White, Assistant Specialist, Local School Administration, U.S. Office of Education, for his valuable contributions in the preparation of the first and second preliminary drafts of the handbook. The project was conducted in the State School Systems Section of the Office of Education, of which James E. Gibbs, Jr., is chief.

Many individuals actively shared in developing this handbook. In many instances, local and State school officials made contributions in the form of suggestions which were channeled through designated representatives.

It is obviously impossible to list the name of each person who made an important contribution. The following list is limited, therefore, to representatives of the five cooperating associations and the Office of Education who participated in national and regional conferences where the decisions were made that determined the contents of the handbook. In a few instances, one person represented more than one association at a conference and has been listed under each.

The great majority of individuals listed participated in regional conferences. Participation in other conferences is indicated by numbers placed after the names of the individuals concerned, according to the following legend:

(1) Planning Conference
(2) Advisory Meeting
(3) First National Conference
(4) Second National Conference

American Association of School Administrators

Max G. Abbott, Superintendent, Uintah School District, Vernal, Utah

Marshall G. Batho, Superintendent, Evergreen Park Community High School, Evergreen Park, Ill.

Edward J. Braun, Assistant Superintendent, Arlington, Va. (4)

C. M. Bussinger, Division Superintendent, Loudoun County, Leesburg, Va.

Shirley Cooper, Associate Executive Secretary, American Association of School Administrators, Washington, D. C. (1) (3)

William H. Curtis, Superintendent, Wallingford, Conn. (1) (3)

Finis E. Engleman, Executive Secretary, American Association of School Administrators, Washington, D. C. (1)

Rayburn J. Fisher, Assistant Superintendent, Jefferson County, Birmingham, Ala.

Ben Fort, County Superintendent, Boston, Tex.

R. E. Geren, Business Manager, Ponca City, Okla.

Hays Gibson, Superintendent, Conway, Ark.

Thomas S. Gwynn, Jr., Assistant Superintendent, Prince Georges County, Upper Marlboro, Md.

George E. Harris, Administrative Assistant, Clark County, Las Vegas, Nev.

Howard W. Heding, Associate Professor of Education, Oklahoma State University, Stillwater, Okla.

Samuel I. Hicks, Superintendent, Pearl River, N.Y.

L. W. Hinton, County Superintendent, Sangamon County, Springfield, Ill.

R. D. Horsman, Superintendent, Mount Lebanon Public Schools, Pittsburgh, Pa.

Dale E. Howard, Superintendent, Texarkana, Tex.

Clifton A. Hussey, Superintendent, Mead, Wash.

T. E. Mabry, Superintendent, Spartanburg County, Inman, S. C.

Edward C. Manning, Superintendent, Supervisory Union #21, Hampton, N.H.

Donald A. McConnell, Superintendent, Junction City, Kans.

D. E. Nelson, Superintendent, Schuyler, Nebr.

Ralph C. Norris, Superintendent, Polk County, Des Moines, Iowa

C. L. Perry, Assistant Superintendent-Business Manager, Caddo Parish, Shreveport, La.

G. Warren Phillips, Superintendent, Valparaiso, Ind.

Ralph W. Proctor, Superintendent, South Braintree, Mass.

William E. Purcell, Superintendent, Lake County, Crown Point, Ind.

F. T. Rudy, Executive Assistant to the Superintendent, Columbus, Ohio

Armond H. Schuler, Superintendent, Atlantic, Iowa

J. Lowell Scott, Superintendent, Potlatch, Idaho

Kenneth F. Woodbury, Assistant Commissioner, State Department of Education, Trenton, N.J.

Association of School Business Officials of the United States and Canada

Norman J. Aaron, Assistant Superintendent, Fulton County, Atlanta, Ga. (4)

Samuel Alexander, Assistant Superintendent, Jefferson County, Louisville, Ky.

L. A. Azlin, Finance Officer, Petersburg, Va.

Ross Bonar, Assistant Superintendent, Kanawha County, Charleston, W. Va.

Frank M. Brock, Assistant Superintendent, Seattle, Wash.

Leo J. Burke, Business Manager, Boston, Mass.

L. Orville Calhoun, Director of Business Affairs, Duval County, Jacksonville, Fla.

C. Carroll Crawford, Secretary-Business Manager, Kalamazoo, Mich.

John A. Crosbie, Controller, Los Angeles City Schools, Los Angeles, Calif.

Clarence L. DeWees, Assistant Director of Finance, State Board of Education, Oklahoma City, Okla.

John F. Dooley, Assistant District Superintendent, 3d Supervisory District, Suffolk County, Huntington, N.Y.

Arthur Farrar, Superintendent, Elgin, Okla.

Russell J. Flanagan, Assistant Superintendent, New Haven, Conn.

James H. Foley, Assistant Superintendent, Providence, R.I.

Herbert J. Forsberg, Clerk of the Board of Education, Duluth, Minn.

Charles W. Foster, Executive Secretary, Association of School Business Officials of the United States and Canada, Evanston, Ill. (1)

Paul L. Franklin, Business Manager, Meridian, Miss.

William J. Gorman, Assistant Business Manager, Boston, Mass.

Alfred E. Grant, Assistant Superintendent, Cranston, R.I.

Crawford Greene, Director of Business Affairs, Hillsborough County, Tampa, Fla. (2) (3) (4)

Walter F. Gustafson, Director of Financial Affairs, Minneapolis, Minn.

Homer W. Heathman, Jr., Chief, Public School Finance Division, Department of Finance and Administration, Santa Fe, N. Mex.

Edward R. Holley, Comptroller, Board of Education, Atlanta, Ga.

Harold L. Howard, Clerk-Treasurer, Dayton, Ohio

Walter L. Howard, Assistant Superintendent, Harlandah Schools, San Antonio, Tex.

Floran Hutchinson, Business Manager, Farmington, N. Mex.

George J. Huys, Assistant Superintendent, Mishawaka, Ind.

Fred L. Kelly, Business Manager, Birmingham, Ala.

Fred L. Kenney, Director, Administrative Services, State Department of Education, Augusta, Maine

Robert H. Kuhn, School Audits Supervisor, Ernst and Ernst, Chicago, Ill.

Walter R. Latapie, Chief Accountant, Orleans Parish, New Orleans, La.

Arthur R. Lehne, Director of Educational Expenditures, Chicago, Ill.

John W. Lewis, Assistant Superintendent, Baltimore, Md.

Harry S. Livengood, Business Manager, Salisbury, N.C.

E. W. Lundquist, Business Manager, Cedar Rapids, Iowa

Herrold V. Mann, Secretary-Business Manager, Des Moines, Iowa

Temple B. Mayhall, Director, Division of School Plant, Austin, Tex. (2) (3)

J. H. McDaniel, Business Manager, Greenwood, S.C.

Joseph P. McElligott, Supervisor of Accounts, San Francisco, Calif. (1)

Fred W. McEwen, Assistant Superintendent, Jackson, Miss.

Peter P. McGraw, Director, Division of Business Services, Jefferson County, Lakewood, Colo.

Graham R. Miller, Assistant Superintendent, Denver, Colo.

W. J. Minton, Assistant Superintendent, Broward County, Fort Lauderdale, Fla.

John J. Murray, Assistant Superintendent, Wilmington, Del.

Edwin H. Parrish, Assistant Superintendent, Omaha, Nebr.

Joseph C. Ragone, Secretary, Board of Education, Camden, N.J.

John M. Reicks, Assistant Superintendent, Washington, D.C.

George E. S. Reynolds, Business Administrator, Washington, D.C.

Roy S. Ricketts, Controller, Peoria Public Schools, Peoria, Ill.

Tom D. Riddle, Director of Finance, Las Cruces, N. Mex.

Guy E. Robbins, Business Manager and Treasurer, Hot Springs, Ark.

S. Gordon Rudy, Secretary-Business Manager, York, Pa.

W. A. Savage, Assistant Superintendent, Casper-Midwest Schools, Casper, Wyo.

Emil E. Schmierer, Assistant Superintendent, Mitchell, S. Dak.

Charles E. Selle, Clerk-Treasurer, Bonner County Class A School District #82, Sandpoint, Idaho

David M. Shupe, Superintendent of Buildings and Grounds, Weber County, Ogden, Utah

Arthur F. Tallman, Field Auditor, State Department of Education, Carson City, Nev.

H. H. Turpen, Assistant Superintendent, Nashville, Tenn.

Bernard H. Voges, Director of School Finance and Statistics, State Department of Education, Jefferson City, Mo.

Connell C. Ward, Clerk-Business Manager, Salem, Oreg.

Patrick J. Williams, Superintendent of Buildings and Grounds, Burlington, Vt.

C. B. Wright, Business Manager, Fargo, N. Dak.

Elvin Wunsch, Auditor, Board of School Directors, Milwaukee, Wis.

Council of Chief State School Officers

Except where indicated differently, Council representatives are staff members of State departments of education.

Alfred Andreozzi, Senior Departmental Business Manager, Providence, R.I.

T. J. Berning, Assistant Commissioner, St. Paul, Minn.

Samuel M. Bishop, Assistant Superintendent, Springfield, Ill.

William B. Black, Chief School Plant Specialist, School Building Assistance Commission, Boston, Mass.

P. H. Bomar, Finance Officer, Columbia, S. C.

John L. Cameron, Director, Division of School Planning, Raleigh, N.C. (1) (3)

Howell Lee Cannon, Director, School Finance, Salt Lake City, Utah

Arthur E. Chapman, Supervisor of School Buildings, Richmond, Va.

W. Dwight Darling, Assistant Superintendent, Columbus, Ohio

L. G. Dillenschneider, Director of Budgets and Finance, Santa Fe, N. Mex.

Dwight F. Dilts, Second Assistant Superintendent, Carson City, Nev.

George D. Englehart, Director, School Building Services, Jefferson City, Mo. (3) (4)

Don L. Essex, Director, Division of School Buildings and Grounds, Albany, N.Y. (1) (3) (4)

Paul R. Fillion, Chief, Division of Administration, Concord, N.H. (4)

Edgar Fuller, Executive Secretary, Council of Chief State School Officers, Washington, D.C. (1)

Dwayne E. Gardner, Consultant, School Plant Services, Lincoln, Nebr.

Phil Gruber, Director, Division of Schoolhouse Planning, Oklahoma City, Okla.

Edward H. Guice, Architectural Consultant, Austin, Tex.

John P. Hamill, Assistant Supervisor, School Building Service, Richmond, Va.

William K. Hamilton, Supervisor of School Finance, State Board of School Finance, Charleston, W. Va.

Rene L. Herbst, Assistant Superintendent, Dover, Del.
Clarence M. Hill, Director of Research, Santa Fe, N. Mex.
Ben F. Hins, Director of Research, Pierre, S. Dak.
George G. Howe, Fiscal Officer, Olympia, Wash.
Joe L. Hudson, Director, Disbursements and Accounting, Little Rock, Ark.
Robert P. Isaac, Administrative Assistant, Juneau, Alaska
Allen P. Jeffries, School Building Supervisor and Assistant Finance Officer, Boise, Idaho
Ray H. Johnson, Chief, Bureau of School Apportionments and Reports, Sacramento, Calif.
Loren L. Little, Auditing Division, Springfield, Ill.
Richard J. Penrod, Accountant, Juneau, Alaska
Ervin Peregrine, Consultant, School Finance, Law and Accounts, Pierre, S. Dak.
T. Wesley Pickel, Coordinator, Division of School Plant, Pupil Transportation, and Special Services, Nashville, Tenn.
James L. Reid, Assistant Director and Supervisor, School Plant Planning, Baltimore, Md. (3) (4)
George E. Sanborn, Associate Consultant, School Buildings, Hartford, Conn.
Ivan N. Seibert, Director, Administration and Finance, Des Moines, Iowa
Philip S. Shaw, Assistant State Auditor, State Auditor's Office, Tallahassee, Fla.
Allen C. Smith, Director, Division of Administration and Finance, Atlanta, Ga.
Roy G. Smith, Director, Division of Buildings and Grounds, Frankfort, Ky.
H. Z. Snell, Director, Budgets and Loans, Little Rock, Ark.
Alfred E. Speck, Director, Division of Schoolhouse Planning, Indianapolis, Ind.
James L. Turnbull, Assistant Superintendent, Salem, Oreg.
A. Mills Wilber, Consultant, School Bond Loan Program, Lansing, Mich.
Kenneth F. Woodbury, Assistant Commissioner, Trenton, N.J. (3) (4)

National Council on Schoolhouse Construction

T. J. Berning, Assistant Commissioner, State Department of Education, St. Paul, Minn.
Edward J. Braun, Assistant Superintendent, Arlington, Va. (1) (4)
Charles Bursch, School Plant Consultant, State Department of Education, Carson City, Nev.
Donald O. Bush, Director, School Building Services, State Department of Education, Lincoln, Nebr.
Robert M. Cochrane, Director, School Plants and Transportation, State Department of Education, Denver, Colo.
Simeon J. Domas, Administrator, School Building Assistance Commission, Boston, Mass.
George D. Englehart, Director, School Building Services, State Department of Education, Jefferson City, Mo.
R. N. Finchum, Director of School Plant, State Department of Education, Nashville, Tenn. (4)
Fred M. Fowler, Director, School Building Planning, State Department of Public Instruction, Salt Lake City, Utah
N. L. George, Assistant Superintendent, Oklahoma City, Okla.

James L. Graham, Director, Division of Administration and Finance, State Department of Education, Tallahassee, Fla.

Thomas J. Higgins, Director of Building Surveys, Chicago, Ill.

William E. Lehr, Assistant Superintendent, Baltimore, Md. (2) (3) (4)

Russell E. Leist, School Facilities Surveyor, Chicago, Ill.

C. W. McGuffey, Chief, Office of School Plant Services, State Department of Education, Atlanta, Ga.

William H. Moore, Supervisor of School Plant Services, State Department of Education, Little Rock, Ark.

T. H. Naylor, Jr., Executive Secretary, State Educational Finance Commission, Jackson, Miss.

Garfield B. Nordrum, Director, School Construction Fund, State Department of Public Instruction, Bismarck, N. Dak. (2) (3)

C. L. Perry, Assistant Superintendent-Business Manager, Caddo Parish, Shreveport, La.

Tom D. Riddle, Director of Finance, Las Cruces, N. Mex.

Charles T. Roberts, Chief, School Plant Section, Texas Education Agency, Austin, Tex.

James C. Schooler, Consultant, School District Reorganization, School Transportation, and School Buildings, State Department of Public Instruction, Pierre, S. Dak.

G. Dewey Smith, Assistant Superintendent, Kansas City, Mo.

W. B. Southerlin, Supervisor, School Plant Services, State Educational Finance Commission, Columbia, S.C.

Arnold C. Tjomsland, Director, State School Building Program, State Department of Public Instruction, Olympia, Wash.

A. Mills Wilber, Consultant, School Bond Loan Program, State Department of Public Instruction, Lansing, Mich.

Edward F. Wilcox, Director of Field Services, State Department of Education, Providence, R.I.

Delos D. Williams, Director, Schoolhouse Planning and Federal Aid, State Department of Education, Salem, Oreg.

W. O. Wilson, Director of Business Services, Logansport, Ind.

Kenneth F. Woodbury, Assistant Commissioner, State Department of Education, Trenton, N.J.

National School Boards Association, Inc.

Joseph A. Aliberti, Executive Secretary-Treasurer, Maine School Boards Association, Rumford, Maine

Ernest E. Ayres, Chief Examiner, State Department of Education, Oklahoma City, Okla.

Richard C. Brown, Executive Secretary, Nebraska School Boards Association, Holdrege, Nebr.

Mary K. Cooley, Director, National School Boards Association, Inc., Hillsville, Va. (3)

Jay L. Gleason, Sr., Executive Secretary, Montana School Boards Association, Livingston, Mont.

Edmund Groomes, President, Iowa Association of School Boards, Menlo, Iowa

Cyrus M. Higley, Treasurer, National School Boards Association, Inc., Norwich, N.Y. (3) (4)

Gordon Nelson, Executive Secretary, Associated School Boards of South Dakota, Rapid City, S. Dak.

Lewis F. Nicolini, Member, Mishawaka Board of School Trustees, Mishawaka, Ind.

O. K. O'FALLON, Secretary, Kansas Association of School Boards, Manhattan, Kans.
PAUL V. PETTY, Professor of School Administration, University of New Mexico, Albuquerque, N. Mex.
D. ROSS PUGMIRE, Professor of Education, University of Oklahoma, Norman, Okla.
W. A. SHANNON, Executive Director, National School Boards Association, Inc., Chicago, Ill. (1) (3) (4)
MERL W. STUBBS, Chairman, Board of Trustees, Moscow School District 281, Moscow, Idaho
BEN A. SYLLA, Field Secretary, Illinois Association of School Boards, Chicago, Ill.
DONALD R. THOMSEN, Assistant in School Finance, State Department of Education, Tallahassee, Fla.
NEAL H. TRACY, Assistant to the Executive Secretary, Colorado Association of School Boards, Boulder, Colo.
P. O. VAN NESS, Executive Secretary, Pennsylvania State School Directors Association, Harrisburg, Pa.
WILLIAM H. WAGONER, Associate Executive Secretary, North Carolina State School Boards Association, Chapel Hill, N.C.
JAMES W. WHITEHEAD, Executive Secretary, Massachusetts Association of School Committees, Inc., New Bedford, Mass.

Research Division of the National Education Association

VICTOR O. HORNBOSTEL, Assistant Director of Research, Washington, D.C. (1) (3) (4)
SAM M. LAMBERT, Director of Research, Washington, D.C. (1)

Office of Education

NEIL W. ACKLAND, Regional Representative, Boston, Mass.
HIRAM S. BURDETTE, Regional Representative, Atlanta, Ga.
GERALD M. CHERRY, Program Operations Advisor, Maintenance and Operation Section, Washington, D.C.
EMERY M. FOSTER, Chief, Research Studies and Surveys Section, Washington, D.C. (1)
JAMES E. GIBBS, JR., Chief, State School Systems Section, Washington, D.C. (4)
ROBERT D. ORCUTT, Associate Field Representative, Chicago, Ill.
EDWARD W. PAULETTE, Field Representative, Atlanta, Ga.
HOYT W. POPE, Research Assistant, Washington, D.C. (1)
SAMUEL SCHLOSS, Specialist in Educational Statistics, Washington, D.C. (4)
WILLIAM R. SKIPPING, Senior Field Representative, Dallas, Tex.
J. L. WATSON, Field Representative, Kansas City, Mo.
THOMAS R. WELLS, Field Representative, Denver, Colo.
JOEL WILLIAMS, Chief, Local School Systems Unit, Research Studies and Surveys Section, Washington, D.C. (3)
JAMES WOOFTER, Field Representative, Atlanta, Ga.

INTRODUCTION

THIS HANDBOOK is a guide to property accounting for local and State school systems. It classifies and defines the specific items of information about land, buildings, and equipment that need to be comparable among local school systems and among States, and presents additional terminology essential to their effective use. As such, it is concerned primarily with the elementary, secondary, and community college levels of education.

The items of information are called property accounts. They have been developed for use on record forms to be kept by local school districts or other units operating schools. Together with their standard definitions, these property accounts form the basis for accurate recording, reporting, and interpreting of property information. Designed for use by all concerned with school property, they provide the basis for maintaining essential information about school property, and for making reports to agencies concerned and to the public.

Universal use of the standard accounts and terminology in this handbook will:

1. Help to insure appropriate initial recording of property data;
2. Improve the accounting for school property;
3. Improve the management and utilization of school property;
4. Improve school budgeting;
5. Facilitate evaluation of the adequacy of school property;
6. Facilitate evaluation of property for insurance purposes;
7. Improve the accuracy of local, State, and national summaries;
8. Facilitate comparisons of property information among communities and among States;
9. Enable local and State educational authorities to otbain more suitable needed information for policy determination;
10. Improve the accuracy of needed information for policy determination;
11. Facilitate and improve reliable reporting to the public on the condition and progress of education; and
12. Facilitate the determination of property needs at all levels—local, State, and national.

The recommended accounts are adaptable to any school system, regardless of size or program. They are comprehensive in order to cover the great variety of conditions to be found throughout the country. Yet, they are arranged so that any school system can easily select those that are applicable to the kinds and amount of property under its jurisdiction and control.

As an aid to using the property accounts, chapters 6 and 7 present, for illustrative purposes, the entire classification of standard accounts as it might be used with record forms. The reader may wish to refer to these forms from time to time in connection with the usage of the standard accounts and definitions appearing in chapters 1 and 2.

Additional features of the handbook are chapter 3 which defines commonly used measures of school property, and chapter 4 which provides criteria for distinguishing between supplies and equipment as well as a detailed list of material items that have been classified as equipment or supply items. Cross referencing has been used abundantly in order to make the handbook easier to use.

This handbook does not treat all phases of property accounting. Additional studies planned for future development will concern themselves with other aspects.

Property Accounting for Local and State School Systems is the third handbook in the State Educational Records and Reports Series. Items and terminology in it have been closely correlated with pertinent items and terminology in Handbook I, *The Common Core of State Educational Information,*[1] and Handbook II, *Financial Accounting for Local and State School Systems.*[2] The fourth handbook in the series will deal with personnel accounting. When Handbooks I, II, III, and IV have been completed, it will be necessary to reappraise items and definitions in the light of experience gained through usage to determine what modifications, if any, need to be made.

---

[1] Reason, Paul L., Foster, Emery M., *and* Will, Robert F. *The Common Core of State Educational Information.* Washington, U.S. Government Printing Office, 1953. (U.S. Department of Health, Education, and Welfare, Office of Education, State Educational Records and Reports Series: Handbook I, Bulletin 1953, No. 8.)

[2] Reason, Paul L., *and* White, Alpheus L. *Financial Accounting for Local and State School Systems, Standard Receipt and Expenditure Accounts.* Washington, U.S. Government Printing Office, 1957. (U.S. Department of Health, Education, and Welfare, Office of Education, State Educational Records and Reports Series: Handbook II, Bulletin 1957, No. 4.)

Part I

PROPERTY ACCOUNTS

1/2

CHAPTER 1

Classification of Property Accounts

THIS CHAPTER contains the standard classification of property accounts recommended for the use of local school districts and other units operating schools. The classification is arranged to meet the needs of all types of school districts.

PROPERTY ACCOUNT DEFINED

A property account, as used in this handbook, is a descriptive heading under which is recorded specific information about land, buildings, and equipment under the jurisdiction and control of school districts and any other units that operate schools.

Property accounts are items of information that would be kept on an appropriate accounting or record form. They provide the basis for maintaining essential information about school property and the basis for making essential reports to agencies concerned and to the public.

In terms of use, they are of two types: (1) Those used for recording information regarding cost and quantity of property (for example, Account 131.1, Cost of Original Site), and (2) those used for identifying and describing property (for example, Account 113, Dates of Acquisition).

In terms of design, the property accounts also divide themselves into two types: (1) The multiple choice or checklist type, and (2) the open type.

The multiple choice or checklist type consists of a basic property account with standard items of information listed under it from which a selection is made to describe the particular property. This type is illustrated by Account 111, Use of Site. Under this heading are several choices with standard definitions from which one should be selected and recorded on a form to show the use of a site.

The open type consists of a basic property account which specifies in standard terminology the kinds of information to be recorded under it, leaving space for entries, but not providing the specific choices. All area, cost, and number accounts are of this type. Specific examples are Account 120, AREA OF SITE; Account 131.1, Cost of Original Site; and Account 241.11, Number of Regular Classrooms.

Presented below is an abbreviated classification showing major classes of property accounts contained in this handbook. The detailed classification begins on page 8. Illustrations of how the detailed classification might be used with record forms are shown in chapters 6 and 7.

ABBREVIATED CLASSIFICATION OF PROPERTY ACCOUNTS

SITES

100 Series

110. SITE IDENTIFICATION
120. AREA OF SITE
130. COST OF SITE

BUILDINGS

200 Series

210. BUILDING IDENTIFICATION
220. SIZE OF BUILDING
230. COST OF BUILDING
240. INSTRUCTION AREAS IN BUILDING
250. ADMINISTRATION AREAS IN BUILDING
260. CIRCULATION AREAS OF BUILDING
270. SERVICE AREAS IN BUILDING
280. SERVICE SYSTEMS IN BUILDING

EQUIPMENT

300 Series

310. EQUIPMENT UNDER UNIT CONTROL
320. EQUIPMENT UNDER GROUP CONTROL

PROPERTY ACCOUNT NUMBERS

The numbers appearing to the left of the property accounts are used primarily for identification purposes. They may also be used with necessary adaptations as an accounting code by local and

State school systems with either machine methods of accounting or pen-and-ink methods.

UNITS FOR PROPERTY ACCOUNTABILITY

In the classification which begins on page 8, the units for property accountability fall into three major categories: (1) School plants, (2) supporting services facilities, and (3) equipment unassigned to a specific plant or facility.

In the first category, school plants, the unit for property accountability is each plant. That is, a set of records is maintained on the total property comprising each school plant, accounting for it as a unit. A school plant is defined as the site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities. The specific accounts that apply to school plants are indicated in the classification of property accounts by "X's" in column 3, titled "School Plants."

In the second category, supporting services facilities, the unit for property accountability is each facility. That is, a set of records is maintained on the total property comprising each supporting services facility, accounting for it as a unit. A supporting services facility is a piece of land, a building, or part of a building that serves more than one school plant, or is not part of any given school plant. Examples are an administration building and a pupil transportation bus parking lot. The specific accounts that apply to supporting services facilities are indicated in the classification of property accounts by "X's" in column 4, titled "Supporting Services."

In the third category, equipment unassigned to a specific plant or facility, the unit for property accountability is the individual piece of equipment or equipment group. That is, a record is maintained on each piece of equipment or each equipment group, depending upon whether the equipment in question is under unit control or group control. Equipment unassigned to a specific plant or facility is equipment that is used with more than one school plant, more than one supporting services facility, or combinations of the two; and equipment that is in storage. Examples of such equipment are school buses, power mowers used generally throughout the school district, and equipment in a warehouse awaiting distribution or disposal. The specific accounts that apply to equipment in this category are indicated in the classification of property accounts by "X's" in column 5, titled "Equipment Unassigned."

ADAPTING TO LOCAL PROPERTY RECORDS

The property accounts in the classification are recommended as those which need to be comparable among school districts throughout the country. The amount and kinds of property owned or used vary greatly from place to place, and the accounts in this chapter have been designed to cover this variety. For this reason, few, if any, school districts would need all of the accounts shown.

The property which a district owns or uses would govern the specific property accounts to be utilized. For example, a district with only school buildings would not need any of the accounts dealing with supporting services facilities. Some school districts would, in all probability, have need for special information not included in this handbook and for which there would be no need for comparability among districts. The recommendations in this handbook are not intended to be restrictive on such information.

The property accounts in this handbook are for use in accounting for property that is owned solely or jointly by the school district or is assigned to and controlled by the school district for its regular use, including both publicly-owned and nonpublicly-owned. For example, municipally-owned property is recorded under these accounts when it is assigned to a school district, but it is not recorded under them when it is only temporarily loaned to the district. Also, common-carrier vehicles used in the pupil transportation program are not recorded under these accounts.

Some of the property accounts have application only for property which is owned by the school district or other unit maintaining the property records. These accounts are indicated by a notation to that effect which applies also to any subitems under the particular heading. For example, the notation, (For Records of Owning Unit Only), following account 130 also indicates that accounts 131 and 132 are applicable only to sites owned by the unit maintaining the records.

MINIMUM AND OPTIONAL PROPERTY ACCOUNTS

Most of the property accounts in this chapter are recommended for use by every school district insofar as it has property to which the accounts apply. A few accounts have been included for districts that wish to go beyond the minimum recommendations and these optional accounts have been designated in the classification by asterisks (*) placed after the account numbers.

DESCRIPTIVE AND NUMERICAL ENTRIES

There are two types of entries that are made under the property accounts in this handbook: (1) Numerical, and (2) descriptive.

Numerical entries are concerned with the number, area, and cost of pieces of property. The specific accounts employing this type of entry are indicated in the classification by the symbol "NE" appearing in column 6, titled "Type of Entry." The amounts recorded under these accounts are increased or decreased as changes occur which add to, or reduce, the original figure that was entered at the time of acquisition. Explanation of how the changes apply to each account will be found in the definition of the account in chapter 2. The numerical entries used on the record forms are given below.

Original Figure at Acquisition (O-F)—The figure entered into the records at the time property was accepted by the school district for its use. Once entered on the record, this figure remains unchanged until the district disposes of or releases the property.

Additions After Acquisition (A-A)—Additions made in the accounts after the property was accepted by the school district for its use.

Reductions After Acquisition (R-A)—Reductions made in the accounts as a result of the sale, turn-in, loss, or other disposal of the entire property or part of it after acceptance of the property for use by the school district.

Adjusted Figure (A-F)—The sum of the *original figure at acquisition* and *additions after acquisition* minus *reductions after acquisition.*

Descriptive entries are concerned with the identification and classification of property. The specific accounts employing this type of entry are indicated in the classification by the symbol "DE" appearing in column 6, titled "Type of Entry." These entries are subject to change when the piece of property being identified changes. They are not subject to adjustments for increases or reductions as are numerical entries dealing with cost, area, and number. For example, if a gravity warm air furnace is replaced by a system of unit ventilators, the entry under Account 281.11, Central Heating System, would be changed accordingly.

WORK IN PROGRESS

Work in progress consists of buildings under contract or construction, but which have not been finally accepted by the school district. It is recommended that a school district maintain temporary records for each building that is in process of construction. When the building is finished, the same form may become the permanent record for that building. A building under construction by school district employees but which has not been completed is also classified as work in progress.

CLASSIFICATION OF PROPERTY ACCOUNTS

The property accounts are defined in chapter 2. The page containing the definition of each account is indicated in the classification under the column heading "Definition Page Number."

Classification of Property Accounts	Def. Page No.	Accounts for Each Unit of Accountability			Type of Entry
		Schoot Plants	Supporting Services	Equipment Unassigned	
1	2	3	4	5	6
SITES **100 Series**					
110. SITE IDENTIFICATION	23	X[1]	X[2]		
111. USE OF SITE	23	X	X		
111.1 *SCHOOL SITE*	24	X			
111.11 *Elementary School Plant*	24	X			DE[3]
111.12 *Secondary School Plant*	24	X			DE
111.13 *Combined Elementary and Secondary School Plant*	24	X			DE
111.14 *Community College Plant*	24	X			DE
111.15 *Combined Secondary School and Community College Plant*	25	X			DE
111.16 *Other School Plant*	25	X			DE
111.2 *SUPPORTING SERVICES SITE*	25		X		
111.201 *Administration Building*	25		X		DE
111.202 *Instruction Building*	25		X		DE
111.203 *Pupil Transportation Building*	26		X		DE
111.204 *Maintenance Building*	26		X		DE
111.205 *Warehouse*	26		X		DE
111.206 *Food Services Building*	26		X		DE
111.207 *Student Dormitory*	26		X		DE
111.208 *Living Quarters for Professional Personnel*	26		X		DE
111.209 *Living Quarters for Service Personnel*	26		X		DE

---

[1] X's in this column indicate accounts and entries to be kept for school plants.

[2] X's in this column indicate accounts and entries to be kept for supporting services facilities.

[3] The symbol "DE" indicates the descriptive entries or accounts for which descriptive entries are made.

Classification of Property Accounts	Def. Page No.	Accounts for Each Unit of Accountability			Type of Entry
		School Plants	Supporting Services	Equipment Unassigned	
1	2	3	4	5	6
111.210 *Public Library Building*	27	.....	X	.....	DE
111.211 *Playground Building*	27	.....	X	.....	DE
111.212 *Community Services Building*	27	.....	X	.....	DE
111.213 *Investment Building*	27	.....	X	.....	DE
111.214 *Other Building*	27	.....	X	.....	DE
111.215 *Vacant Site in Use*	28	.....	X	.....	DE
111.216 *Other Site*	28	.....	X	.....	DE
112. OWNERSHIP OF LAND	28	X	X	.....	......
112.1 *PUBLICLY-OWNED LAND*	28	X	X	.....	......
112.11 *District-Owned*	28	X	X	.....	DE
112.12 *Municipally-Owned*	28	X	X	.....	DE
112.13 *Authority-Owned*	28	X	X	.....	DE
112.14 *Other Public Ownership*	28	X	X	.....	DE
112.2 *NONPUBLICLY-OWNED LAND*	28	X	X	.....	DE
113. DATES OF ACQUISITION	28	X	X	.....	......
113.1 *DATE (S) OF ACQUISITION OF ORIGINAL SITE*	29	X	X	.....	DE
113.2 *DATE OF ACQUISITION OF EACH ADDITION TO ORIGINAL SITE*	29	X	X	.....	DE
115. DATE OF DISPOSAL	29	X	X	.....	DE
120. AREA OF SITE	29	X	X	.....	NE [4]
130. COST OF SITE (For Records of Owning Unit Only)	29	X	X	.....	NE
131. COST OF LAND	29	X	X	.....	NE
131.1* *COST OF ORIGINAL SITE*	30	X	X	.....	NE
131.2* *COST OF ADDITIONS TO SITE*	30	X	X	.....	NE
132. COST OF IMPROVEMENTS TO SITE	30	X	X	.....	NE
132.1 *OUTDOOR SERVICE SYSTEMS—TOTAL COST*	32	X	X	.....	NE

---

[4] The symbol "NE" indicates the accounts for which one or more of the following numerical entries would be maintained: O-F, Original Figure at Acquisition; A-A, Additions After Acquisition; R-A, Reductions After Acquisition; A-F, Adjusted Figure.

* Indicates optional accounts.

Classification of Property Accounts	Def. Page No.	Accounts for Each Unit of Accountability			Type of Entry
		School Plants	Supporting Services	Equipment Unassigned	
1	2	3	4	5	6
132.11* *Total Cost of Parking Areas and Drives*	32	X	X		NE
132.12* *Total Cost of Pedestrian Passageways.*	32	X	X		NE
132.13* *Total Cost of Water and Sewer Systems*	33	X	X		NE
132.14* *Total Cost of Outdoor Electrical Systems*	33	X	X		NE
132.15* *Total Cost of Other Outdoor Service Systems*	33	X	X		NE
132.2 *OUTDOOR PLAY AREAS—TOTAL COST*	34	X	X		NE
132.21* *Total Cost of Surfacing Play Areas*	34	X	X		NE
132.22* *Total Cost of Equipment Built Into Grounds*	34	X	X		NE
132.3 *FENCES AND RETAINING WALLS—TOTAL COST*	34	X	X		NE
132.4 *LANDSCAPING—TOTAL COST*	34	X	X		NE
132.5 *MISCELLANEOUS IMPROVEMENTS TO SITE—TOTAL COST*	35	X	X		NE
BUILDINGS					
200 Series					
210. BUILDING IDENTIFICATION	35	X	X		
211. USE OF BUILDING	36	X	X		
211.1 *TYPES OF SCHOOLS IN BUILDING*	36	X			
211.101 *Elementary School*	36	X			DE
211.102 *Junior High School*	36	X			DE
211.103 *Incomplete High School*	36	X			DE
211.104 *Four-Year High School*	37	X			DE
211.105 *Senior High School*	37	X			DE
211.106 *Junior-Senior High School*	37	X			DE
211.107 *Undivided High School*	37	X			DE
211.108 *Vocational or Trade High School*	37	X			DE

* Indicates optional accounts.

Classification of Property Accounts	Def. Page No.	Accounts for Each Unit of Accountability			Type of Entry
		School Plants	Supporting Services	Equipment Unassigned	
1	2	3	4	5	6
211.109 *Community College*	37	X	.....	.....	DE
211.110 *Special School for Exceptional Children*	37	X	.....	.....	DE
211.111 *Other School*	37	X	.....	.....	DE
211.2 *TYPES OF SUPPORTING SERVICES IN BUILDING*	38	.....	X	.....	......
211.201 *Administrative Services*	38	.....	X	.....	DE
211.202 *Instructional Services*	38	.....	X	.....	DE
211.203 *Pupil Transportation Services*	38	.....	X	.....	DE
211.204 *Maintenance Services*	38	.....	X	.....	DE
211.205 *Warehouse Services*	39	.....	X	.....	DE
211.206 *Food Services*	39	.....	X	.....	DE
211.207 *Student Dormitory*	39	.....	X	.....	DE
211.208 *Living Quarters for Professional Personnel*	39	.....	X	.....	DE
211.209 *Living Quarters for Service Personnel.*	39	.....	X	.....	DE
211.210 *Public Library Services*	39	.....	X	.....	DE
211.211 *Playground Services*	39	.....	X	.....	DE
211.212 *Community Services*	39	.....	X	.....	DE
211.213 *Investment Building*	40	.....	X	.....	DE
211.214 *Other Building*	40	.....	X	.....	DE
212. OWNERSHIP OF BUILDING	40	X	X	.....	......
212.1 *PUBLICLY-OWNED BUILDING*	40	X	X	.....	......
212.11 *District-Owned*	40	X	X	.....	DE
212.12 *Municipally-Owned*	40	X	X	.....	DE
212 13 *Authority-Owned*	40	X	X	.....	DE
212.14 *Other Public Ownership*	40	X	X	.....	DE
212.2 *NONPUBLICLY-OWNED BUILDING*	40	X	X	.....	DE
213. DATES OF ACQUISITION	41	X	X	.....	......
213.1 *DATE OF ACQUISITION OF ORIGINAL BUILDING*	41	X	X	.....	DE
213.2 *DATE OF ACQUISITION OF EACH ADDITION TO ORIGINAL BUILDING*	41	X	X	.....	DE
214. DATES OF CONSTRUCTION (For Records of Owning Unit Only)	41	X	X	.....	......

Classification of Property Accounts	Def. Page No.	Accounts for Each Unit of Accountability			Type of Entry
		School Plants	Supporting Services	Equipment Unassigned	
1	2	3	4	5	6
214.1 *DATES OF CONSTRUCTION CONTRACT*	41	X	X		
214.11 *Date of Construction Contract of Original Building*	41	X	X		DE
214.12 *Date of Construction Contract of Each Addition to Original Building*	41	X	X		DE
214.2 *DATES OF ACCEPTANCE*	41	X	X		
214.21 *Date of Acceptance of Original Building*	41	X	X		DE
214.22 *Date of Acceptance of Each Addition to Original Building*	41	X	X		DE
215. DATE OF DISPOSAL	41	X	X		DE
216. TYPE OF BUILDING CONSTRUCTION	42	X	X		
216.1 *FIRE-RESISTIVE*	42	X	X		DE
216.2 *SEMI-FIRE-RESISTIVE*	42	X	X		DE
216.3 *COMBUSTIBLE*	42	X	X		DE
216.4 *MIXED CONSTRUCTION*	42	X	X		DE
217. KIND OF SCHOOL BUILDING	42	X			
217.01 *INSTRUCTION BUILDING*	42	X			DE
217.02 *CENTRAL HEATING BUILDING*	43	X			DE
217.03 *CENTRAL COOLING BUILDING*	43	X			DE
217.04 *CENTRAL HEATING AND COOLING BUILDING*	43	X			DE
217.05 *STUDENT DORMITORY*	43	X			DE
217.06 *LIVING QUARTERS FOR PROFESSIONAL PERSONNEL*	43	X			DE
217.07 *LIVING QUARTERS FOR SERVICE PERSONNEL*	43	X			DE
217.08 *STADIUM*	43	X			DE
217.09 *FIELD BUILDING*	43	X			DE
217.10 *FOOD SERVICES BUILDING*	43	X			DE
217.11 *OTHER BUILDING*	44	X			DE
218. AVAILABILITY OF BUILDING	44	X	X		
218.1 *AVAILABLE FOR COMPLETE OCCUPANCY*	44	X	X		DE

Classification of Property Accounts	Def. Page No.	Accounts for Each Unit of Accountability			Type of Entry
		School Plants	Supporting Services	Equipment Unassigned	
1	2	3	4	5	6
218.2 *AVAILABLE FOR PARTIAL OCCUPANCY*	44	X	X		DE
218.3 *ABANDONED FOR OCCUPANCY*	44	X	X		DE
219. MOBILITY OF BUILDING	44	X	X		
219.1 *PERMANENT BUILDING*	44	X	X		DE
219.2 *PORTABLE BUILDING*	44	X	X		DE
220. SIZE OF BUILDING	45	X	X		
221. GROSS FLOOR AREA	45	X	X		NE
221.1 *AREA OF BASEMENT*	45	X	X		NE
221.2 *AREA OF FIRST FLOOR*	45	X	X		NE
221.3 *AREA OF EACH ADDITIONAL FLOOR*	46	X	X		NE
222. PUPIL CAPACITY	46	X			NE
223. NUMBER OF PUPILS SERVED	46	X			NE
230. COST OF BUILDING (For Records of Owning Unit Only)	46	X	X		NE
231.* CONTRACT COST OF BUILDING	48	X	X		NE
232.* COST FOR ARCHITECTURAL AND ENGINEERING SERVICES	48	X	X		NE
233.* COST FOR LEGAL SERVICES	49	X	X		NE
234.* COST FOR EDUCATIONAL CONSULTATIVE SERVICES	49	X	X		NE
235.* MISCELLANEOUS COST FOR BUILDING	49	X	X		NE
240. INSTRUCTION AREAS IN BUILDING	49	X			
241. CLASSROOMS	50	X			
241.1 *REGULAR CLASSROOMS*	50	X			
241.11 *Number of Regular Classrooms*	50	X			NE
241.12 *Area of Regular Classrooms*	50	X			NE
241.2 *SPECIAL CLASSROOMS*	51	X			
241.21 *Kindergarten Rooms*	51	X			

* Indicates optional accounts.

Classification of Property Accounts	Def. Page No.	Accounts for Each Unit of Accountability			Type of Entry
		School Plants	Supporting Services	Equipment Unassigned	
1	2	3	4	5	6
241.211 *Number of Kindergarten Rooms*	51	X			NE
241.212 *Area of Kindergarten Rooms*	51	X			NE
241.22 *Laboratory Rooms*	51	X			
241.221 *Number of Laboratory Rooms*	51	X			NE
241.222 *Area of Laboratory Rooms*	52	X			NE
241.23 *Shop Rooms*	52	X			
241.231 *Number of Shop Rooms*	52	X			NE
241.232 *Area of Shop Rooms*	52	X			NE
241.24 *Home Economics Rooms*	52	X			
241.241 *Number of Home Economics Rooms*	53	X			NE
241.242 *Area of Home Economics Rooms*	53	X			NE
241.25 *Music Rooms*	53	X			
241.251 *Number of Music Rooms*	53	X			NE
241.252 *Area of Music Rooms*	53	X			NE
241.26 *Special Classrooms for Exceptional Children*	53	X			
241.261 *Number of Special Classrooms for Exceptional Children*	54	X			NE
241.262 *Area of Special Classrooms for Exceptional Children*	54	X			NE
241.27 *Other Special Classrooms*	54	X			
241.271 *Number of Other Special Classrooms*	54	X			NE
241.272 *Area of Other Special Classrooms*	54	X			NE
242. OTHER INSTRUCTION AREAS	55	X			
242.1 *SCHOOL LIBRARY AREAS*	55	X			
242.11 *Number of School Library Areas*	55	X			NE
242.12 *Area of School Library Areas*	55	X			NE
242.2 *STUDY HALLS*	56	X			
242.21 *Number of Study Halls*	56	X			NE
242.22 *Area of Study Halls*	56	X			NE

Classification of Property Accounts	Def. Page No.	Accounts for Each Unit of Accountability			Type of Entry
		School Plants	Supporting Services	Equipment Unassigned	
1	2	3	4	5	6
242.3 *AUDIOVISUAL ROOMS*	56	X			
242.31 *Number of Audiovisual Rooms*	56	X			NE
242.32 *Area of Audiovisual Rooms*	56	X			NE
242.4 *AUDITORIUMS*	56	X			
242.41 *Number of Auditoriums*	57	X			NE
242.42 *Area of Auditoriums*	57	X			NE
242.5 *GYMNASIUMS*	57	X			
242.51 *Number of Gymnasiums*	57	X			NE
242.52 *Area of Gymnasiums*	57	X			NE
242.6 *GYMNATORIUMS*	57	X			
242.61 *Number of Gymnatoriums*	58	X			NE
242.62 *Area of Gymnatoriums*	58	X			NE
242.7 *CAFETORIUMS*	58	X			
242.71 *Number of Cafetoriums*	58	X			NE
242.72 *Area of Cafetoriums*	58	X			NE
242.8 *MULTIPURPOSE ROOMS*	58	X			
242.81 *Number of Multipurpose Rooms*	59	X			NE
242.82 *Area of Multipurpose Rooms*	59	X			NE
242.9 *MISCELLANEOUS INSTRUCTION AREAS*	59	X			
242.91 *Number of Miscellaneous Instruction Areas*	59	X			NE
242.92 *Area of Miscellaneous Instruction Areas*	59	X			NE
250. ADMINISTRATION AREAS IN BUILDING	59	X			
251. KINDS OF ADMINISTRATION AREAS	60	X			
251.1 *PRINCIPAL'S OFFICE*	60	X			DE
251.2 *GUIDANCE AREA*	60	X			DE
251.3 *HEALTH SERVICE AREA*	60	X			DE
251.4 *SUPERINTENDENT'S OFFICE*	60	X			DE
251.5 *MISCELLANEOUS ADMINISTRATION AREAS*	60	X			DE

Classification of Property Accounts	Def. Page No.	Accounts for Each Unit of Accountability			Type of Entry
		School Plants	Supporting Services	Equipment Unassigned	
1	2	3	4	5	6
252. NUMBER OF ROOMS IN ADMINISTRATION AREAS	61	X			NE
253. AREA OF ADMINISTRATION AREAS	61	X			NE
260. CIRCULATION AREAS OF BUILDING	61	X			
261. AREA OF CIRCULATION AREAS INSIDE BUILDING	61	X			NE
262. AREA OF COVERED PASSAGEWAYS OUTSIDE BUILDING	61	X			NE
270. SERVICE AREAS IN BUILDING	62	X			
271. CAFETERIAS OR LUNCHROOMS	62	X			
271.1 *NUMBER OF CAFETERIAS OR LUNCHROOMS*	62	X			NE
271.2 *AREA OF CAFETERIAS OR LUNCHROOMS*	62	X			NE
272. TEACHERS' ROOMS	62	X			
272.1 *NUMBER OF TEACHERS' ROOMS*	62	X			NE
272.2 *AREA OF TEACHERS' ROOMS*	62	X			NE
273. MAINTENANCE AND OPERATION AREAS	63	X			
273.1 *KINDS OF MAINTENANCE AND OPERATION ROOMS*	63	X			
273.11 *Mechanical and Electrical Service Rooms*	63	X			DE
273.12 *Custodial Service Rooms*	63	X			DE
273.13 *Building Work or Repair Shops*	63	X			DE
273.14 *Storage Rooms*	63	X			DE
273.2 *NUMBER OF MAINTENANCE AND OPERATION ROOMS*	63	X			NE
273.3 *AREA OF MAINTENANCE AND OPERATION ROOMS*	63	X			NE
274. TOILET ROOMS	64	X			
274.1 *NUMBER OF SEPARATE TOILET ROOMS*	64	X			NE

Classification of Property Accounts	Def. Page No.	Accounts for Each Unit of Accountability			Type of Entry
		School Plants	Supporting Services	Equipment Unassigned	
1	2	3	4	5	6
274.2 *AREA OF SEPARATE TOILET ROOMS*	64	X			NE
274.3 *NUMBER OF TOILET ROOMS AS ADJUNCTS TO ANOTHER AREA*	64	X			NE
275. SHOWER ROOMS	64	X			
275.1 *NUMBER OF SEPARATE SHOWER ROOMS*	65	X			NE
275.2 *AREA OF SEPARATE SHOWER ROOMS*	65	X			NE
275.3 *NUMBER OF SHOWER ROOMS AS ADJUNCTS TO ANOTHER AREA*	65	X			NE
276. MISCELLANEOUS SERVICE AREAS	65	X			
276.1 *NUMBER OF MISCELLANEOUS SERVICE AREAS*	65	X			NE
276.2 *AREA OF MISCELLANEOUS SERVICE AREAS*	66	X			NE
280. SERVICE SYSTEMS IN BUILDING	66	X			
281. HEATING SYSTEM	66	X			
281.1 *TYPE OF HEATING SYSTEM*	66	X			
281.11 ***Central Heating System***	66	X			DE
281.111 ***Radiators and Convectors***	66	X			DE
281.112 ***Unit Ventilators***	67	X			DE
281.113 ***Gravity Warm Air Furnace***	67	X			DE
281.114 ***Fan Blast or Forced Air***	67	X			DE
281.115 ***Radiant Panel***	67	X			DE
281.116 ***Split System***	67	X			DE
281.12 ***Local Zone Heating System***	67	X			DE
281.121 ***Radiators and Convectors***	67	X			DE
281.122 ***Unit Ventilators***	67	X			DE
281.123 ***Gravity Warm Air Furnace***	68	X			DE
281.124 ***Fan Blast or Forced Air***	68	X			DE
281.125 ***Radiant Panel***	68	X			DE
281.126 ***Split System***	68	X			DE
281.13 ***Room-Fired Heaters***	68	X			DE

Classification of Property Accounts	Def. Page No.	Accounts for Ecach Unit of Acountability			Type of Entry
		School Plants	Supporting Services	Equipment Unassigned	
1	2	3	4	5	6
281.2 *SOURCE OF HEAT FOR HEATING SYSTEM*	68	X			
281.21 *Wood*	68	X			DE
281.22 *Coal*	68	X			DE
281.23 *Gas, Including Natural and Liquefied Petroleum*	68	X			DE
281.24 *Oil*	68	X			DE
281.25 *Electricity*	68	X			DE
281.26 *Heat Pump*	68	X			DE
281.27 *Other*	68	X			DE
281.3 *CAPACITY OF HEATING PLANT(S)*	68	X			DE
282. COOLING SYSTEM	68	X			
282.1 *TYPE OF COOLING SYSTEM*	69	X			
282.11 *Central Cooling System*	69	X			DE
282.12 *Local Zone Cooling System*	69	X			DE
282.13 *Individual Cooling Units*	69	X			DE
282.2 *EXTENT OF COOLING SYSTEM*	69	X			
282.21 *Whole Building Cooled*	69	X			DE
282.22 *Part of Building Cooled*	69	X			DE
283. VENTILATING SYSTEM	69	X			
283.1 *WINDOW VENTILATION*	70	X			DE
283.2 *GRAVITY VENTILATION*	70	X			DE
283.3 *MECHANICAL EXHAUST VENTILATION*	70	X			DE
283.4 *MECHANICAL SUPPLY VENTILATION*	70	X			DE
284. WATER SUPPLY AND SEWAGE DISPOSAL SYSTEM	70	X			
284.1 *SOURCE OF WATER*	70	X			
284.11 *Municipal Water System*	70	X			DE
284.12 *Drilled Well*	70	X			DE
284.13 *Dug Well or Other Source*	70	X			DE
284.2 *NUMBER OF HEAT GENERATORS FOR HOT WATER SUPPLY SYSTEM*	70	X			NE

Classification of Property Accounts	Def. Page No.	Accounts for Each Unit of Accountability			Type of Entry
		School Plants	Supporting Services	Equipment Unassigned	
1	2	3	4	5	6
284.3 *TYPE OF SEWAGE TREATMENT AND DISPOSAL SYSTEM*	71	X			
284.31 *Municipal*	71	X			DE
284.32 *Open Settling Tank*	71	X			DE
284.33 *Septic Tank Systems*	71	X			
284.331 *Septic Tank Only*	71	X			DE
284.332 *Septic Tank With Filters*	71	X			DE
284.333 *Septic Tank With Subsurface Disposal Field*	71	X			DE
284.34 *Sewage Stabilization Pond*	71	X			DE
284.35 *Other*	71	X			DE
285. ELECTRICAL SYSTEM	72	X			
285.1 *BUILDING COMPLETELY WIRED*	72	X			DE
285.2 *BUILDING PARTIALLY WIRED*	72	X			DE
285.3 *EMERGENCY LIGHTING SYSTEM*	72	X			DE
286. COMMUNICATION SYSTEM	72	X			
286.1 *TELEPHONE SYSTEM*	72	X			
286.11 *Complete Telephone System*	72	X			DE
286.12 *Partial Telephone System*	72	X			DE
286.2 *SPEAKER SYSTEM*	72	X			
286.21 *Complete Speaker System*	73	X			DE
286.22 *Partial Speaker System*	73	X			DE
286.3 *COMBINATION SPEAKER-TELEPHONE SYSTEM*	73	X			DE
286.4 *PROGRAM SYSTEM*	73	X			DE
286.5 *CODE CALL SYSTEM*	73	X			DE
287. TELEVISION SYSTEM	73	X			
287.1 *TELEVISION RECEIVING SYSTEM*	73	X			DE
287.2 *PROGRAM ORIGINATION PROVISIONS*	73	X			DE
288. FIRE PROTECTION SYSTEM	73	X			
288.1 *NUMBER OF FIRE ALARM BOXES*	73	X			NE

Classification of Property Accounts	Def. Page No.	Accounts for Each Unit of Accountability			Type of Entry
		School Plants	Supporting Services	Equipment Unassigned	
1	2	3	4	5	6
288.2 *NUMBER OF AUTOMATIC SPRINKLER HEADS*	74	X			NE
288.3 *NUMBER OF FIRE HOSE CABINETS*	74	X			NE
288.4 *NUMBER OF FIRE EXTINGUISHER STATIONS*	74	X			NE
289. ELEVATORS	74	X			
289.1 *NUMBER OF PASSENGER ELEVATORS*	74	X			NE
289.2 *NUMBER OF FREIGHT ELEVATORS*	74	X			NE
EQUIPMENT 300 Series					
310. EQUIPMENT UNDER UNIT CONTROL	75	X	X	X[5]	
311. KINDS OF EQUIPMENT UNDER UNIT CONTROL	75	X	X	X	
311.1 *FURNITURE*	75	X	X	X	DE
311.2 *MACHINERY AND APPARATUS*	75	X	X	X	
311.21 ***Hand Tools***	76	X	X	X	DE
311.22 ***Bench, Desk, or Floor Machinery and Apparatus***	76	X	X	X	DE
311.23 ***Heavy Construction Machinery***	76	X	X	X	DE
311.3 *VEHICLES*	77	X	X	X	DE
312. ACCOUNTS FOR EACH PIECE OF EQUIPMENT UNDER UNIT CONTROL	77	X	X	X	
312.1 *NAME OF EQUIPMENT*	77	X	X	X	DE
312.2 *MANUFACTURER AND MODEL NUMBER OF EQUIPMENT*	77	X	X	X	DE
312.3 *SERIAL NUMBER OF EQUIPMENT*	77	X	X	X	DE
312.4 *COST OF EQUIPMENT* (*For Records of Owning Unit Only*)	77	X	X	X	NE

---

[5] X's in this column indicate accounts and entries to be kept for equipment unassigned to a specific plant or facility.

Classification of Property Accounts	Def. Page No.	Accounts for Each Unit of Accountability			Type of Entry
		School Plants	Supporting Services	Equipment Unassigned	
1	2	3	4	5	6
312.5 *DATE OF ACQUISITION*	78	X	X	X	DE
312.6 *DATE OF DISPOSAL*	78	X	X	X	DE
312.7 *DESCRIPTION OF EQUIPMENT*	78	X	X	X	DE
312.8 *OWNERSHIP OF EQUIPMENT*	78	X	X	X	......
312.81 *Publicly-Owned Equipment*	78	X	X	X	......
312.811 *District-Owned*	78	X	X	X	DE
312.812 *Municipally-Owned*	78	X	X	X	DE
312.813 *Authority-Owned*	79	X	X	X	DE
312.814 *Other Public Ownership*	79	X	X	X	DE
312.82 *Nonpublicly-Owned Equipment*	79	X	X	X	DE
312.9* *PURPOSE FOR WHICH EQUIPMENT IS USED*	79	X	.....	.....	......
312.91* *Instructional Equipment*	79	X	.....	.....	DE
312.92* *Noninstructional Equipment*	79	X	.....	.....	DE
313. ASSIGNMENT OF EQUIPMENT	79	X	X	X	DE
320. EQUIPMENT UNDER GROUP CONTROL	80	X	X	X	......
321. KINDS OF EQUIPMENT UNDER GROUP CONTROL	80	X	X	X	......
321.1 *FURNITURE*	80	X	X	X	DE
321.2 *MACHINERY AND APPARATUS*	81	X	X	X	......
321.21 *Hand Tools*	81	X	X	X	DE
321.22 *Bench, Desk, or Floor Machinery and Apparatus*	81	X	X	X	DE
321.3 *LIBRARY BOOKS*	81	X	X	X	DE
322. ACCOUNTS FOR EACH EQUIPMENT GROUP UNDER GROUP CONTROL	82	X	X	X	......
322.1 *NAME OF EQUIPMENT GROUP*	82	X	X	X	DE
322.2 *NUMBER OF INDIVIDUAL ITEMS OF EQUIPMENT IN GROUP*	82	X	X	X	NE
322.4 *AVERAGE UNIT COST (For Records of Owning Unit Only)*	82	X	X	X	NE

* Indicates optional accounts.

Classification of Property Accounts	Def. Page No.	Accounts for Each Unit of Accountability			Type of Entry
		School Plants	Supporting Services	Equipment Unassigned	
1	2	3	4	5	6
322.5 *TOTAL COST OF EQUIPMENT GROUP (For Records of Owning Unit Only)*	82	X	X	X	NE
322.7 *DESCRIPTION OF EQUIPMENT GROUP*	83	X	X	X	DE
322.8 *OWNERSHIP OF EQUIPMENT*	83	X	X	X	......
322.81 *Publicly-Owned Equipment*	83	X	X	X	......
322.811 *District-Owned*	83	X	X	X	DE
322.812 *Municipally-Owned*	83	X	X	X	DE
322.813 *Authority-Owned*	83	X	X	X	DE
322.814 *Other Public Ownership*	83	X	X	X	DE
322.82 *Nonpublicly-Owned Equipment*	83	X	X	X	DE
322.9* *PURPOSE FOR WHICH EQUIPMENT IS USED*	83	X	.....	.....	......
322.91* *Instructional Equipment*	84	X	.....	.....	DE
322.92* *Noninstructional Equipment*	84	X	.....	.....	DE
323. ASSIGNMENT OF EQUIPMENT GROUP	84	X	X	X	DE

* Indicates optional accounts.

CHAPTER 2

Definitions of Property Accounts

THIS CHAPTER contains the definitions of the property accounts shown in chapter 1. The numbering of the accounts in this chapter is identical with that used in chapter 1.

Special reference is made to the discussion in chapter 1 describing the classification of property accounts.

The definitions in this chapter of *gross area of a building, classroom, administration areas, service areas, circulation areas,* and *area of an interior space* conform to standards approved by the American Standards Association, Incorporated.[1]

SITES

100 Series

Property accounts under this heading are maintained for each site owned or used by a school district or other unit operating schools. As changes are made in a site or in its use, appropriate entries are made in the applicable accounts to reflect such changes.

A site is a piece of land and all improvements to it other than structures.

110. SITE IDENTIFICATION

111. USE OF SITE

The use of a site is shown by indicating the type of plant or buildings located on it, or, if the site is vacant, the purpose for which it is used. The current use of a site is shown on a record form with a designation selected from 111.1 through 111.2. When the use of a site is changed, the designation is changed accordingly.

---

[1] *American Standard Methods of Determining Areas in School Buildings.* American Standards Association, Inc., New York, Approved August 5, 1958.

111.1 SCHOOL SITE

The site for a given school plant consists of all the land serving the school, together with all improvements to the site (other than structures), such as grading, drainage, drives, parking areas, walks, plantings, play courts, and playfields.

A school plant is composed of the site, buildings, and equipment used by a single school, or by two or more schools sharing the use of common facilities.

A school is a division of the school system consisting of a group of pupils composed of one or more grade groups, organized as one unit with one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings. More than one school may be housed in one school plant, as is the case when the elementary and secondary programs are housed in the same school plant.

The type of school plant on a site or under construction on a site is shown on a record form with a designation selected from 111.11 through 111.16.

111.11 ***Elementary School Plant.***—A plant that houses on a permanent basis one school only—a school classified as elementary by State and local practice and composed of any span of grades below grade 9. In this handbook, the term "elementary school" includes kindergarten and nursery school.

111.12 ***Secondary School Plant.***—A plant that houses on a permanent basis one school only—a school comprised of any span of grades beginning with the next grade following elementary school and ending with or below grade 12, including junior high schools, the different types of high schools, and vocational or trade high schools.

111.13 ***Combined Elementary and Secondary School Plant.***—A plant that houses on a permanent basis two schools only—an elementary school and a secondary school, as these schools are defined under 111.11 and 111.12, above.

111.14 ***Community College Plant.***—A plant that houses on a permanent basis one school only—a school that begins with grade 13, offers at least one but less than four years of work, and does not grant the baccalaureate degree.

111.15 ***Combined Secondary School and Community College Plant.***—A plant that houses on a permanent basis two schools only—a secondary school and a community college, as these schools are defined under 111.12 and 111.14, above.

111.16 ***Other School Plant.***—A school plant not classifiable under 111.11 through 111.15. The type of school plant should be written on a record form.

111.2 SUPPORTING SERVICES SITE

A supporting services facility is a piece of land, a building, or part of a building that serves more than one school plant or is not a part of any given school plant. In some instances, a facility which is definitely part of one school plant may also be used by pupils from another school plant. For example, a high school cafeteria may also be used by pupils from a nearby elementary school plant. Such a facility would not be classified as a supporting services facility, but would be accounted for as part of the school plant with which it is used the major portion of time.

The type of supporting services facility on a site or under construction on a site is shown on a record form with a designation selected from 111.201 through 111.216.

111.201 ***Administration Building.***—A building used primarily for housing personnel and equipment engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are systemwide and not confined to one school, subject, or narrow phase of school activity.

111.202 ***Instruction Building.***—A building used primarily for housing personnel and equipment engaged in instructional activities that are available to more than one school plant. Examples of this kind of building are separate television and radio stations, gymnasiums, auditoriums, school libraries, and school museums serving more than one school plant.

111.203 ***Pupil Transportation Building.***—A building used primarily for housing personnel and equipment engaged in activities which have as their purpose the conveyance of pupils to and from school activities, either between home and school or on trips for curricular or cocurricular activities. This includes building facilities such as those for pupil transportation supervisors, mechanics, and clerks; bus waiting stations; and storage for vehicles and supplies used in the pupil transportation program.

111.204 ***Maintenance Building.***—A building used primarily for housing personnel and equipment engaged in activities concerned with the repair and upkeep of grounds, buildings, and equipment; or with the manufacture of equipment. This includes building facilities such as those for carpenters, cabinet makers, machinists, mechanics, painters, plumbers, electricians, and groundskeepers.

111.205 ***Warehouse.***—A building used primarily to store supplies and equipment for the school district as a whole.

111.206 ***Food Services Building.***—A building used primarily for housing personnel and equipment engaged in the preparation, serving, or distribution of regular and incidental meals, lunches, or snacks in connection with school activities.

111.207 ***Student Dormitory.***—A building that is used primarily as living quarters for groups of students.

111.208 ***Living Quarters for Professional Personnel.***—A building that is used primarily as living quarters for professional personnel such as teachers, principals, and supervisors. Individual apartments rented by a school district for teachers are not designated by this term.

111.209 ***Living Quarters for Service Personnel.***—A building that is used primarily as living quarters for service personnel such as custodians and maintenance workers.

111.210 ***Public Library Building.***—A community services building used primarily for the custody, circulation, and administration of a collection of books, manuscripts, and periodicals kept for the use of the general public, but not for sale.

111.211 ***Playground Building.***—A community services building used primarily in conjunction with a community playground, such as buildings housing playground equipment, restrooms, and shower rooms, and shelters used during inclement weather.

111.212 ***Community Services Building.***—A building used primarily for housing personnel and equipment engaged in activities carried on by the school district for the community as a whole, or some segment of the community, excluding public school and adult education programs operated by the school district. This term includes buildings used primarily for housing recreation activities that are not considered part of the regular instruction program or student-body activities program; civic activities, such as meetings of citizens, public forums and lectures, parent-teachers' associations, and civil defense planning; activities concerned with the custodial and detention care of children; activities concerned with the provision of aid to indigent children; or community canneries and laundries. Public library buildings and playground buildings are identified individually by 111.210 and 111.211, respectively.

111.213 ***Investment Building.***—A building that has been acquired by the school district for investment purposes and is held to produce revenue for the support of schools.

111.214 ***Other Building.***—Any other supporting services building not classifiable under 111.201 through 111.213, such as a central heating building for supporting services, buildings located on a site acquired for future school use, or buildings acquired as a result of tax sales. The type of building would be written on a record form.

111.215 ***Vacant Site in Use.***—A piece of land used for school district purposes that has no buildings on it. The use for such a site would be written on a record form.

111.216 ***Other Site.***—Any site not classifiable under 111.1 through 111.215. The use for such a site would be written on a record form.

112. OWNERSHIP OF LAND

The ownership of land is shown on a record form with a designation selected from 112.1 through 112.2.

112.1 PUBLICLY-OWNED LAND

112.11 ***District-Owned.***—Land owned by a school district (or unit operating the schools), or under its control through a contract to purchase. This designation is used for land to which title is held by the board of education or other school officials of the district keeping the record.

112.12 ***Municipally-Owned.***—Land owned by a municipal unit of government (not the unit operating the schools) that is used for school district purposes. This designation is not used for land to which the board of education or other school officials have title.

112.13 ***Authority-Owned.***—Land owned by a public-schoolhousing authority that is used for school district purposes.

112.14 ***Other Public Ownership.***—Land owned by a State or the Federal Government that is used for school district purposes. "State-owned" or "Federally-owned" would be indicated on a record form for such land.

112.2 ***NONPUBLICLY-OWNED LAND.***—Any land, other than publicly-owned land, that is used by a school district and is under its jurisdiction for school district purposes.

113. DATES OF ACQUISITION

If dates of acquisition are unknown, they should be estimated. For leased or rented property, the dates are those on which the lease or rent begins.

113.1 DATE(S) OF ACQUISITION OF ORIGINAL SITE.—The date(s) on which the owning school district consummated the transfer of ownership of the land, or any part(s) thereof, comprising the original site at the time the school plant or supporting services facility was first accepted and put into use by the school district.

113.2 DATE OF ACQUISITION OF EACH ADDITION TO ORIGINAL SITE

115. DATE OF DISPOSAL.—The date on which each piece of land in a site was sold or otherwise disposed of so that the school district no longer retains it for any purpose.

120. AREA OF SITE.—The total number of developed and undeveloped acres in a site to the nearest tenth, including areas occupied by buildings, walks, drives, parking facilities, and other improvements to site. If a school uses more than one piece of land, the area is the sum of the acres in the several pieces. This account is adjusted when additions or reductions in the area of the site take place.

130. COST OF SITE (For Records of Owning Unit Only)

The cost of a site as maintained in the records of the owning unit is the actual cost to that unit. When school districts are reorganized, the new district should retain available cost records of the old district(s) for reference purposes.

131. COST OF LAND

The cost of land includes the purchase price paid by the owning unit for all land that makes up a site and all improvements to the land existing at the time of purchase, plus all costs related to acquiring title to the land, such as appraisal fees, search and title insurance, site surveys, and condemnation proceedings.

If the purchase price of the land also includes some buildings which are retained for use, the appraised value of the buildings should be deducted from the price of the land and a record established for the buildings. If the buildings are sold rather than retained for use, the salvage value should be deducted from the price of the land.

When the actual cost of the land is unknown, the figure to use is the estimated cost as of the time of acquisition. This figure includes the estimated cost of the land and any existing improvements to site for which actual cost figures are not available.

When the land has been received as a gift, or acquired at no cost through annexation or reorganization, the entry for cost of land is zero plus any costs related to acquiring title to the land, with an indication that the land was received as a gift or at no cost to the district. (School districts may wish to note on a record form the appraised value of such land at the time it was received, but this value figure should not be shown as the cost of the land.)

Account 131 should be increased when acreage is added to the site by the cost of the land added. It should be decreased when acreage is removed from the site by the cost of such acreage that is carried on the books.

Cost of land does not include improvements to site made after the land was acquired by the district; such costs are recorded under 132, Cost of Improvements to Site.

131.1 COST OF ORIGINAL SITE.—The acquisition cost of all the land comprising the original site at the time the school plant or supporting services facility was first accepted and put into use by the school district. *See* discussion under 131 for elements comprising cost. For a given school site or supporting services site, this account would never be increased, but would be decreased, when acreage is disposed of, or transferred to some other use, by the cost of such acreage that is carried on the books. Cost of additions to the site are recorded under 131.2, Cost of Additions to Site.

131.2 COST OF ADDITIONS TO SITE.—The cost of any land added to the original site after the school plant or supporting services facility was first accepted and put into use by the school district. *See* discussion under 131 for elements comprising cost. Account 131.2 for a given school site or supporting services site should be increased when acreage is added to the site by the cost of the land added. It should be decreased when acreage is removed by the cost of such acreage that is carried on the books.

132. COST OF IMPROVEMENTS TO SITE

Cost of a site improvement includes the contract amount for contract work and salaries and other expenses for work done by district employees, plus any other expenses connected with any initial installation or extension of a site improvement. It also includes the cost of any special assessments against the school district for capital improvements on or off the site, such as streets, curbs, and drains on or adjacent to the site, and any easements involved.

When the actual cost of an improvement to site is unknown and the cost of the land is known and has been recorded, the figure to use is the estimated cost as of the time the improvement was made.

When an improvement to site has been received as a gift, or acquired at no cost through annexation or reorganization, the entry for its cost is zero plus any costs connected with its acquisition and installation, with an indication that it was a gift or acquired at no cost to the district. (School districts may wish to note on a record form the appraised value of such improvements at the time they were made, but this value figure should not be shown as the cost of the improvement.)

Improvements to site consist of initial and additional work (other than buildings) performed upon the site and its adjacent ways after acquisition by the school district, involving such things as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, overpasses, retaining walls, sewers, and storm drains; installing water mains, field hydrants and sprinkling systems, and outdoor drinking fountains; original surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time playground apparatus built into the grounds, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and demolition work.

All grading costs are included under improvement-to-site costs, except the costs for excavation, fill, and backfill necessary for construction of buildings. Such costs would be included under 230, COST OF BUILDING.

With respect to service systems, only those outdoor systems serving the site are recorded under 132. Outdoor or underground parts of building service systems, such as tanks, water mains, sewer mains, and electrical poles and lines, are not recorded as site improvements; their costs are included as part of the building cost under 230, COST OF BUILDING.

The cost of off-site improvements necessitated by improvements made on the site, such as installing sewer lines and building roads, are recorded under 132.1, 132.2, 132.3, and 132.4, depending upon the kind of improvement. Other off-site improvements are recorded under 132.5.

If different types of improvements to site are constructed under a combined contract, separate cost data for each improvement should be obtained from the contractor in order to record the costs under the appropriate accounts.

Adjustments in 132.1 through 132.5 for site improvements are made under certain conditions. When a site improvement is completely replaced, the appropriate account is increased or decreased, whichever is applicable, by the difference in cost between the original installation and the new installation. When a site improvement is extended, the appropriate account is increased by the cost of the extension. When a site improvement is completely or partially removed, the appropriate account is decreased by the original cost or proportional part thereof of the facility removed.

Accounts 132.1 through 132.5 are not affected by repairs made to a site improvement that do not add to, extend, or reduce the facility.

132.1 OUTDOOR SERVICE SYSTEMS FOR SITE—TOTAL COST

Outdoor service systems are improvements to site designed to facilitate or provide such services as movement of vehicular and pedestrian traffic, vehicular parking, artificial lighting, water supply, sewage disposal, and storage.

132.11 Total Cost of Parking Areas and Drives for Site.— All costs connected with the initial construction or extension of parking areas and drives for vehicular traffic, including curbs and gutters. *See* discussion under 132 for elements comprising cost.

132.12 Total Cost of Pedestrian Passageways for Site.— All costs connected with the initial construction or extension of walks, including outside covered passageways or other covered areas that are not enclosed with similar type and quality of construction as the building proper. *See* discussion under 132 for elements comprising cost. Passageways enclosed with similar type and quality of construction as the building proper, including tunnels with clear standing head room of 6 feet 6 inches, are considered part of the building and not site improvements. *See also* 230, COST OF BUILDING.

132.13 ***Total Cost of Water and Sewer Systems for Site.***—All costs connected with the initial installation or extension of outdoor water and sewer systems for the site, involving such work as installation of pipes, pumps, drinking fountains, sewers, septic tanks, and wells that are not part of a building's service systems. Parts of building water and sewer service systems which are outdoors or underground, such as lead-in pipe connecting the building with the water mains and septic tanks servicing a building, are not included here since they are included as part of building cost. *See* discussion under 132 for elements comprising cost.

132.14 ***Total Cost of Outdoor Electrical Systems for Site.***—All costs connected with the initial installation or extension of outdoor lighting systems for athletic fields, parking areas, playgrounds, and walks, and any other electrical systems for a site, such as safety traffic signals. Parts of building electrical systems which are outdoors or underground are not included here since they are included as part of building cost. *See* discussion under 132 for elements comprising cost.

132.15 ***Total Cost of Other Outdoor Service Systems for Site.***—All costs connected with the initial installation or extension of any other outdoor service systems for a site that are not covered by 132.11 through 132.14, such as the installation of gasoline storage tanks, pumps, and pipes. Parts of building service systems which are outdoors or underground are not included here since they are included as part of building cost. *See* discussion under 132 for elements comprising cost.

132.2 *OUTDOOR INSTRUCTION OR PLAY AREAS ON SITE—TOTAL COST*

Outdoor instruction or play areas are those site improvements developed and equipped for instructional or play activities, such as playgrounds, athletic fields, and outdoor swimming pools.

132.21 ***Total Cost of Surfacing Outdoor Instruction or Play Areas on Site.***—All costs connected with the initial installation or extension of outdoor instruction or play area surfaces, involving such work as grading, paving, seeding, and soil treatment for outdoor instruction or play areas. *See* discussion under 132 for elements comprising cost. Landscaping costs are not recorded here; they are recorded under 132.4, Landscaping.

132.22 ***Total Cost of Equipment Built Into Grounds.***—All costs connected with the acquisition and installation of initial or additional equipment items (other than service systems) for outdoor play areas that are permanently attached to the grounds and function as part of the grounds. Examples of such equipment are swimming pools, jungle gyms, sliding boards, swings, teeter boards, goals, baseball backstops, and bleachers that are permanently attached to the grounds. *See* discussion under 132 for elements comprising cost. *Also see* chapter 4 for discussion of equipment built into grounds.

132.3 ***FENCES AND RETAINING WALLS ON SITE—TOTAL COST.***—All costs connected with the initial construction or extension of fences and retaining walls on any part of a site. *See* discussion under 132 for elements comprising cost.

132.4 ***LANDSCAPING SITE—TOTAL COST.***—All costs connected with the initial or additional landscaping of a site. Landscaping consists of the arrangement of the topography and plantings of a site for the best aesthetic effect in view of use to which the land is being put. It includes such work as preparing landscape plans; soil analysis; preparing the ground for planting; planting grass, shrubs, or trees; and general grading that is not specifically for outdoor service systems, play areas, fences and retaining walls, or construction of buildings. *See* discussion under 132 for elements comprising cost.

132.5 MISCELLANEOUS IMPROVEMENTS TO SITE—TOTAL COST.—All costs connected with the initial or additional installation of miscellaneous site improvements, such as flagpoles, outdoor rifle ranges, drainage ditches, signs, and firebreaks. Also recorded here are the costs of any off-site improvements, such as roads or sidewalks, that are not part of some specific improvement to a site. *See* discussion under 132 for elements comprising cost.

BUILDINGS
200 Series

Property accounts under this heading are maintained for each complete building or part of building owned or used by a school district or other unit operating schools. As changes are made in a building or in its use, appropriate entries are made in the applicable accounts to reflect such changes.

A building is one continuous structure which may or may not be connected with other structures by passageways. It includes the building itself and the plumbing, sanitary, heating, ventilating, mechanical, and electrical work, and lockers, cabinets, and shelves which are built into the building. Individual structures comprising a single school plant that are connected by breezeways or covered passageways that are *not* enclosed with similar type and quality of construction as the building proper are separate buildings; however, buildings so connected are accounted for on a single building record form as if they were one building.

Passageways enclosed with similar type and quality of construction as the building proper, and tunnels with clear standing head room of at least 6 feet 6 inches, are considered part of the building. Two or more structural units connected by such passageways or tunnels would be one building.

When the property accounts under this category are used to record information about a part of a building that is used with a school plant, the wording of the account titles and definitions should be interpreted as applying only to the part of the building used with the school plant.

210. BUILDING IDENTIFICATION

211. USE OF BUILDING

A building may be used to house schools or supporting services; or it may be vacant. The current use of a building, or, in the case of work in progress, the use for which it is being built, is shown on a record form with designations selected from 211.1 through 211.2. If a building is vacant, this fact is noted on a record form.

211.1 TYPES OF SCHOOLS IN BUILDING

A school is a division of a school system consisting of a group of pupils composed of one or more grade groups, organized as one unit with one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings.

The types of schools housed in a building facility are shown on a record form with designations selected from 211.101 through 211.111.

More than one school may be housed in the same building facility. For example, an elementary school and a junior high school, or parts of these two schools, may be housed in one building. The term "housed" means that the building facility is used on a regular day-to-day basis by the schools indicated.

When combinations of schools exist within a single building, they may be identified by using the necessary combinations of these designations.

211.101 ***Elementary School.***—A school classified as elementary by State and local practice and composed of any span of grades not above grade 8. In this handbook, this term includes kindergarten and nursery schools if they are under the control of the local board of education.

211.102 ***Junior High School.***—A separately organized secondary school intermediate between elementary and senior high school.

211.103 ***Incomplete High School.***— A secondary school which offers less than 4 full years of work beyond grade 8 in a school system that is organized in such a manner that grades nursery, kindergarten, or 1 through 8 constitute the elementary grades.

211.104 ***Four-Year High School.***—A 4-year high school immediately following elementary school in an 8–4 plan or, in some instances, 7–4 plan. This does not include vocational or trade high schools.

211.105 ***Senior High School.***—A school offering the final years of high school work necessary for graduation; invariably preceded by a junior high school in the same system.

211.106 ***Junior-Senior High School.***—A secondary school organized on a junior-senior basis and administered under one head as one unit.

211.107 ***Undivided High School.***—A secondary school served by one faculty organized under one principal which includes more than four grades, is not divided on a junior and senior basis, and is not preceded by a junior high school in the same system.

211.108. ***Vocational or Trade High School.***—A secondary school which is separately organized under a principal for the purpose of offering training in one or more skilled or semiskilled trades or occupations. It includes such schools whether Federally-aided or not. Departments of other types of high schools which offer such courses as business education, agricultural, home economics, industrial arts, and other applied art courses would not be considered as separately organized vocational high schools.

211.109 ***Community College (Junior College, Technical Institute, etc.).***—A public school beginning with grade 13 which offers at least 1 but less than 4 years of work and does not grant the baccalaurreate degree.

211.110 ***Special School for Exceptional Children.***—A separate school for children who, because of certain atypical characteristics, may require special instruction and guidance. *See also* EXCEPTIONAL CHILDREN in the Glossary.

211.111 ***Other School.***—Any school not classifiable under 211.101 through 211.110, such as a school for adults or a continuation high school. The type of school would be written on a record form.

211.2 TYPES OF SUPPORTING SERVICES IN BUILDING

Supporting services consist of activities of a school district that are not limited to one school plant.

The services housed in a given building are shown on a record form with designations selected from 211.201 through 211.214.

More than one service may be housed in the same building. For example, maintenance services and warehouse services might be housed in one building. In this case, the types of services housed would be indicated by 211.204 and 211.205 with principal use indicated.

211.201 ***Administrative Services.***—Activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are systemwide and not confined to one school, subject, or narrow phase of school activity.

211.202 ***Instructional Services.***—Activities dealing directly with the teaching of students or improving the quality of teaching. This term, at this point in the classification, is used to designate instructional services provided for more than one school plant—for example, radio and television programs—and supervision of some subject, grade level, or other restricted phase of instructional activity, such as remedial reading or audiovisual services. General administration of the instructional program is not identified by this term; it is designated by 211.201, Administrative Services.

211.203 ***Pupil Transportation Services.***—Activities which have as their purpose the conveyance of pupils to and from school activities, either between home and school or on trips for curricular or cocurricular activities.

211.204 ***Maintenance Services.***—Activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacement of property.

211.205 ***Warehouse Services.***—Activities concerned with the storage of supplies and equipment for the school district as a whole.

211.206 ***Food Services.***—Activities which have as their purpose the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities.

211.207 ***Student Dormitory.***—Living quarters for groups of students.

211.208 ***Living Quarters for Professional Personnel.***—Living quarters for professional personnel such as teachers, principals, and supervisors. Individual apartments rented by a school district for teachers are not designated by this term.

211.209 ***Living Quarters for Service Personnel.***—Living quarters for service personnel such as custodians and maintenance workers.

211.210 ***Public Library Services.***—Activities concerned with the custody, circulation, and administration of a collection of books, manuscripts, and periodicals kept for the use of the general public, but not for sale.

211.211 ***Playground Services.***—Services provided for community playgrounds or for those playgrounds not a part of an individual school plant, such as housing community playground equipment, restrooms, and shower rooms, and the provision of shelters used during inclement weather.

211.212 ***Community Services.***—Activities which are carried on by the school district for the community as a whole or some segment of the community, and which are not restricted to the public schools or adult education programs. This term includes recreation activities that are not part of the regular instructional program or student-body activities program; civic activities, such as meetings of citizens, public forums and lectures, parent-teachers' associations, and civil defense planning; activities concerned with custodial and detention care of children; activities concerned with provision of aid to indigent children; and community canneries and laundries. Public library and playground services are identified individually by 211.210 and 211.211, respectively.

211.213 ***Investment Building.***—A building that has been acquired by the school district for investment purposes and is held to produce revenue for the support of schools.

211.214 ***Other Building.***—Any other supporting services buildings not identifiable by the services under 211.201 through 211.213, such as buildings located on a site acquired for future school use or buildings acquired as a result of tax sales. The particular services provided should be indicated on a record card.

212. OWNERSHIP OF BUILDING

The ownership of a building is shown on a record form with a designation selected from 212.1 through 212.2.

212.1 PUBLICLY-OWNED BUILDING

212.11 ***District-Owned.***—A building owned by a school district (or unit operating the schools) or under its control through a contract to purchase. This designation is used for buildings to which title is held by the board of education or other school officials of the district keeping the record.

212.12 ***Municipally-Owned.***—A building owned by a municipal unit of government (not the unit operating the schools) that is used for school district purposes. This designation is not used for buildings to which the board of education or other school officials have title.

212.13 ***Authority-Owned.***—A building owned by a public-schoolhousing authority that is used for school district purposes.

212.14 ***Other Public Ownership.***—A building owned by a State or the Federal Government that is used for school district purposes. "State-owned" or "Federally-owned" would be indicated on the record form for such a building.

212.2 NONPUBLICLY-OWNED BUILDING.—Any building, other than publicly-owned, that is used by a school district and is under its jurisdiction for school district purposes. Buildings utilized under a lease or legal contract agreement are in this category, except those under the district's control through a contract to purchase.

213. DATES OF ACQUISITION

If dates of acquisition are unknown, they should be estimated. For leased or rented property, the dates are those on which the lease or rent begins.

213.1 DATE OF ACQUISITION OF ORIGINAL BUILDING.—The earliest date on which the owning school district consummated the transfer of ownership of the existing building or any part thereof. For a building constructed by school district employees, it is the date construction was completed as acceptable.

213.2 DATE OF ACQUISITION OF EACH ADDITION TO ORIGINAL BUILDING

214. DATES OF CONSTRUCTION (For Records of Owning Unit Only)

If dates of construction are unknown, they should be estimated.

214.1 DATES OF CONSTRUCTION CONTRACT

214.11 Date of Construction Contract of Original Building.—The date the construction contract for the original building was signed with the contractor.

214.12 Date of Construction Contract of Each Addition to Original Building.—The date the construction contract for each addition to the original building was signed with the contractor.

214.2 DATES OF ACCEPTANCE

214.21 Date of Acceptance of Original Building.—The date on which the construction of the original building was completed as acceptable.

214.22 Date of Acceptance of Each Addition to Original Building.—The date on which the construction of each addition to the original building was completed as acceptable.

215. DATE OF DISPOSAL.—The date on which a building was sold or otherwise disposed of so that the school district no longer retains it for any purpose. For local purposes, a school district may want to maintain a record of the reason for disposing of the building.

216. TYPE OF BUILDING CONSTRUCTION

The construction of a building facility is shown on a record form with a designation selected from 216.1 through 216.4.

216.1 FIRE-RESISTIVE BUILDING.—A building constructed entirely of fire-resistive materials; or a building with fire-resistive walls and partitions, floors, stairways, and ceilings. A building of this type may have wood finish, wood or composition floor surfaces, and wood roof construction over a fire-resistive ceiling.

216.2 SEMI-FIRE-RESISTIVE BUILDING.—A building with fire-resistive exterior and bearing walls and fire-resistive corridor and stairway walls, floors, and ceilings; but with ordinary construction otherwise, such as combustible floors, partitions, roofs, and finish.

216.3 COMBUSTIBLE BUILDING.—An all-frame building; a building with fire-resistive veneer on wood frame; or one with fire-resistive bearing walls, but otherwise of combustible construction.

216.4 MIXED CONSTRUCTION.—A building with one or more sections of one type of construction and one or more sections (as additions) of another type of construction.

217. KIND OF SCHOOL BUILDING

Account 217 applies only to building facilities of a school plant. The kind of building facility is shown on a record form with one designation selected from 217.01 through 217.11 in terms of the primary use of the facility. Supporting services building facilities are designated with selections from 211.201 through 211.214.

In some instances, facilities in one school plant may be used by pupils housed in another school plant. For example, pupils in a separate junior high school plant may use the gym or shops in a separate senior high school plant. In these cases, the facility is considered as a part of the school plant using it the major portion of time.

217.01 INSTRUCTION BUILDING.—A building or part of a building used primarily for housing personnel and equipment engaged in activities dealing directly with the teaching of students or improving the quality of teaching. Examples of this kind of facility are the typical school building with classrooms, gymnasiums, special rooms, etc.; a separate shop building, home economics building, or auditorium building; and part of a nonpublicly-owned building that may be used for instructional activities.

217.02 ***CENTRAL HEATING BUILDING.***—A separate building used primarily for housing the heating plant for a school plant.

217.03 ***CENTRAL COOLING BUILDING.***—A separate building used primarily for housing the cooling plant for a school plant.

217.04 ***CENTRAL HEATING AND COOLING BUILDING.***—A separate building used primarily for housing the heating and cooling plant(s) for a school plant.

217.05 ***STUDENT DORMITORY.***—A separate building used primarily as living quarters for groups of students.

217.06 ***LIVING QUARTERS FOR PROFESSIONAL PERSONNEL.***—A separate building used primarily as living quarters for professional personnel, such as teachers, principals, and supervisors. Individual apartments rented by a school district for teachers are not designated by this term.

217.07 ***LIVING QUARTERS FOR SERVICE PERSONNEL.***—A separate building used primarily as living quarters for service personnel, such as custodians and maintenance workers.

217.08 ***STADIUM.***—A permanent structure consisting of one or more units with tiers of seats for spectators at athletic contests.

217.09 ***FIELD BUILDING.***—A separate building used primarily for housing dressing room, shower, and toilet facilities. It may contain additional facilities, such as sleeping quarters for visiting teams.

217.10 ***FOOD SERVICES BUILDING.***—A separate building used primarily for housing personnel and equipment engaged in the preparation, serving, or distribution of regular and incidental meals, lunches, or snacks in connection with school activities.

γ

217.11 ***OTHER BUILDING.***—Any building that is functioning as part of a school plant and is not classifiable under 217.01 through 217.10, such as a storage building, a ticket booth, a tool shed, school camp canteen, farm implement repair shed, a silo, a separate disaster shelter above or below the ground, a greenhouse, or a maintenance building. The kind of building should be specified on a record form.

218. AVAILABILITY OF BUILDING

The extent to which a building is available for occupancy is shown on a record form with a designation selected from 218.1 through 218.3.

218.1 ***AVAILABLE FOR COMPLETE OCCUPANCY.***—The designation used for a building when the entire floor area of the building is available for school district use.

218.2 ***AVAILABLE FOR PARTIAL OCCUPANCY.***—The designation used for a building when only a part of the floor area of the building is available for school district use. When this designation is used, the other applicable accounts should be interpreted as applying only to the part of the building available for school district use.

218.3 ***ABANDONED FOR OCCUPANCY.***—The designation used for a building abandoned and officially classified as unsuitable for use by action of the governing authority because of reasons such as location or unsatisfactory physical condition.

219. MOBILITY OF BUILDING

The mobility of a building is shown on a record form with a designation selected from 219.1 or 219.2.

219.1 ***PERMANENT BUILDING.***—A building designed for and constructed on its site and not intended to be moved.

219.2 ***PORTABLE BUILDING.***—A building designed and constructed so that it can be disassembled and transported to another location, or transported to another location without disassembling. When portable buildings are moved, the entry for the location of the building should be changed on a record; it is not necessary to make up a whole new record card. Mobile classrooms are not portable buildings; they are classed as vehicles. *See* CLASSROOM, MOBILE, in the Glossary.

220. SIZE OF BUILDING

221. GROSS FLOOR AREA OF BUILDING FACILITY

The gross area of a building is the sum of the areas at each floor level included within the principal outside faces of exterior walls, neglecting architectural setbacks or projections. Include all stories or areas which have floor surfaces with clear standing head room (6 feet 6 inches minimum) regardless of their use. Where a ground level or intermediate story, or part thereof, is left unenclosed, consider the gross area of the unenclosed story as the projected area of the story above. Exclude all unroofed areas and unenclosed roofed-over spaces. Include mezzanines, balconies, and library stack floors only to the extent of their actual floor area; do not include unenclosed areas under the first floor. Unenclosed roofed areas which have been included in original cost contracts can be excluded on a computed or estimated basis for the development of comparative data of gross building areas and costs.

The area of passageways enclosed with similar type and quality of construction as the building proper, and of tunnels with clear standing head room of at least 6 feet 6 inches, are included in the gross area of a building. The area of covered passageways which are *not* enclosed with similar type and quality of construction as the building proper are excluded from the gross building area.

Accounts 221 and 221.1 through 221.3 are increased or decreased whenever additions or reductions in the area of the building take place.

221.1 AREA OF BASEMENT.—The area in square feet of any floor that is below grade level on all sides and has clear standing head room of at least 6 feet 6 inches. "Below grade level" means that, if the horizontal plane of the floor were to be extended on the side in question, all or part of the land within 20 feet of the building would be above this plane. *See also* definition of area under 221.

221.2 AREA OF FIRST FLOOR.—The area in square feet of the first floor, beginning at the bottom of the building, that is at or above grade level along at least one entire side and has clear standing head room of at least 6 feet 6 inches. "At or above grade level" means that, if the horizontal plane of the floor were to be extended on the side in question, no land within 20 feet of the building would be above this plane. *See also* definition of area under 221.

221.3 ***AREA OF EACH ADDITIONAL FLOOR.***—The area in square feet of each floor above the first floor with clear standing head room of at least 6 feet 6 inches. *See also* definition of area under 221.

222. **PUPIL CAPACITY OF BUILDING** (Applicable only to buildings designed for use as school buildings).—The membership that can be accommodated in the classrooms and other instruction areas of a building for the school day according to existing State approved standards, exclusive of multiple sessions. Pupil capacity of a given building is dependent upon existing standards or policies governing the operation of the school in question with respect to three major elements: Class size, organization of the school, and educational program of the school. Once established, this figure should be changed only when the standards or policies regulating the three elements are definitely changed or when there is a change affecting capacity in the classroom or other instruction areas as a result of additions to, or remodeling of, a building. *See also* definitions of classroom under 241 and other instruction area under 242.

223. **NUMBER OF PUPILS SERVED** (Applicable only to buildings not designed for use as school buildings).—The number of different pupils assigned to a building facility for instruction or other school activities. This account is increased or decreased when changes are made in the number of pupils assigned.

230. COST OF BUILDING (For Records of Owning Unit Only)

The cost of a building as maintained in the records of the owning unit is the actual cost to that unit in acquiring the building, regardless of how the building may have been acquired.

The cost of a building that has been erected by the owning school district is the construction cost of the original building and any subsequent additions or remodeling, plus any miscellaneous expenses of the district which are connected with the construction and acquisition of the building and additions, such as advertisements for contracts and expenses connected with the sale of bonds, less the estimated cost of any part of the building that has been removed. The cost of a building does not include debt service costs (payments of principal, interest on debt, and paying agents' fees).

Construction cost consists of all costs for general construction; payments on contracts for construction; installation of plumbing, heating, lighting, ventilating, and electrical systems; built-in lockers, elevators, and other equipment built into buildings; outdoor or underground parts of building service systems; architectural and engineering services, legal services, educational consultative services, and travel expenses incurred in connection with construction; paint and other interior and exterior decorating; and any other costs connected with the planning and construction of the building. *See* chapter 4 for the distinction between built-in and movable equipment.

When a school plant is constructed under a combined contract, separate data should be obtained from the contractor in order to complete the appropriate accounts for land, improvements to site, buildings, and equipment.

The cost of a building that has been constructed by employees of the owning school district consists of the direct costs for salaries, materials, use of equipment, planning and supervisory services, and other miscellaneous expenses connected with the erection of the building.

The cost of an existing building that has been purchased, or acquired at some cost through annexation or reorganization, is the purchase cost to the owning district plus costs of any subsequent additions or remodeling less the estimated cost of any part of the building that has been removed.

Purchase cost consists of the purchase price, legal fees, and any other expenses incurred in connection with the purchase of an existing building.

When a building has been received as a gift, or acquired at no cost through annexation or reorganization, the entry for its cost is zero plus any costs connected with acquiring and conditioning the building for use, with an indication that it was received as a gift or at no cost to the district. (School districts may wish to note on the record form the appraised value at the time the gift was received, but this value figure should not be shown as the cost of the building.)

In the case of a building acquired as a result of annexation or reorganization, the applicable cost records of the old districts should be retained by the new owning district for reference purposes.

A school district may wish to maintain cost records of buildings owned by a public-schoolhousing authority, municipal unit of government, or similar public agency.

When the actual cost of a building is not known, the estimated cost as of the time of acquisition is used as the cost figure, for example, for an old building whose record has been lost.

This cost account is increased by the cost of the alterations when an addition is made to the building or the building is remodeled. When the building is completely or partially removed, this account is decreased by the total cost on the record at the time of removal or the proportional part thereof for the part of the building removed.

This cost account is not affected by repairs made to a building that do not add to, extend, or reduce the building.

231. **CONTRACT COST OF BUILDING.**—The cost for the actual erection of a building, involving such costs as those for: General construction contract plus extras to the contractor and less credits, heating and ventilating contracts, plumbing contracts, electrical contracts, painting contracts, built-in equipment, and outdoor or underground parts of building service systems; and any salaries, construction materials, rental fees for construction equipment, and similar expenses for construction performed by school district employees. Movable equipment is not included in the building cost. *See also* chapter 4 for distinction between built-in and movable equipment.

232. **COST FOR ARCHITECTURAL AND ENGINEERING SERVICES.**—The cost for architectural and engineering services for plans, drawings, specifications, legally-required plan approval, topographical surveys, test borings, and other

surveys made in the preparation of building plans; and supervisory and consultative services rendered in connection with the construction of a building, including salaries of school district architects and engineers assigned to the project. Costs for preliminary studies made prior to the fiscal year in which definite authority was received to proceed with construction are not capitalized and, therefore, not included under this account. Fees, if any, paid to architects for writing specifications for movable equipment are not included here. *See also* chapter 4 for distinction between built-in and movable equipment.

233. **COST FOR LEGAL SERVICES.**—The cost for legal services rendered in connection with the construction of a building, including salaries of school district legal personnel assigned to the project. Costs for legal services rendered prior to the fiscal year in which definite authority was received to proceed with the construction are not capitalized and, therefore, not included under this account. Fees for legal services in connection with a bond issue are not recorded here; they are recorded under 235.

234. **COST FOR EDUCATIONAL CONSULTATIVE SERVICES.**—The cost for consultative services rendered in connection with the construction of a building that are aimed at fitting a building to a school's educational program and are not classifiable under 232 and 233. Costs for such services rendered prior to the fiscal year in which definite authority was received to proceed with construction are not capitalized and, therefore, not recorded under this account.

235. **MISCELLANEOUS COSTS FOR BUILDINGS.**—Costs incurred in connection with the construction and acquisition of a building that are not classifiable under 231 through 234, such as advertisements for contracts, expenses connected with the sale of bonds, and building permits.

240. INSTRUCTION AREAS IN BUILDINGS

An instruction area is a room which was specifically designed, or adapted, to accommodate some form of instructional activity and is available for such purposes.

The floor area of an interior space or area is the total area measured between the principal wall faces at or near floor level plus wall case or alcove spaces, or both, opening into and designed to serve the activity carried on in the area, exclusive of areas otherwise included as construction. *See* page 91 for definition of construction areas.

The areas of service spaces that open into and are designed to serve two or more instruction areas, such as a teacher's office opening into and serving two classrooms, are apportioned to each of the instruction areas served.

241. CLASSROOMS

A classroom is a room designed for or adapted to accommodate and used for regularly scheduled group instruction, including the so-called regular classrooms and special use classrooms, such as laboratories and shops. Storage and other service areas opening into and serving as adjuncts to a particular classroom should be considered a part of that classroom area.

Areas, such as libraries, study halls, auditoriums, gymnasiums, and multipurpose rooms, are not recorded under 241; they are recorded under 242, Other Instruction Areas. Cafeterias and lunchrooms are service areas and recorded under 271.

A room, as defined on page 96, with movable partitions or walls is recorded on the basis of the primary or principal use for which designed and not the secondary use for which adapted.

241.1 REGULAR CLASSROOMS

A regular classroom is a classroom designed, or adapted, in such a manner that it can be used to house any class that does not require special built-in equipment tailored to its specific needs. *See also* definition of classroom under 241.

Accounts 241.11 and 241.12 are adjusted in accordance with increases or decreases in the total number and total area, respectively, of regular classrooms.

241.11 Number of Regular Classrooms.—The total number of regular classrooms in a building. *See also* definition of regular classroom under 241.

241.12 Area of Regular Classrooms.—The total area in square feet of all regular classrooms in a building, including any storage and other service areas opening into, and serving as adjuncts to, particular classrooms. *See also* definition of area of an interior space under 240.

241.2 *SPECIAL CLASSROOMS*

A special classroom is a classroom designed, or provided with special built-in equipment, for specialized learning activities. Examples are kindergarten rooms, laboratories, and shops. *See also* definition of classroom under 241.

241.21 Kindergarten Rooms

A kindergarten room is a special classroom designed, or provided with special built-in equipment, for use by a group or class that is organized to provide educational experiences for children for the years preceding the first grade.

Accounts 241.211 and 241.212 are adjusted in accordance with increases or decreases in the total number and total area, respectively, of kindergarten rooms.

241.211 Number of Kindergarten Rooms.—The total number of kindergarten rooms in a building. *See also* definition of kindergarten room under 241.21.

241.212 Area of Kindergarten Rooms.—The total area in square feet of kindergarten rooms in a building, including any storage and other service areas opening into, and serving as adjuncts to, particular kindergarten rooms. *See also* definition of area of an interior space under 240.

241.22 Laboratory Rooms

A laboratory room is a special classroom designed, or provided with special built-in equipment, for pupil participation in learning activities involving scientific experimentation and other experiences. Examples are chemistry, biology, and physics laboratories.

Accounts 241.221 and 241.222 are adjusted in accordance with increases or decreases in the total number and total area, respectively, of laboratory rooms.

241.221 Number of Laboratory Rooms.—The total number of laboratory rooms in a building. *See also* definition of laboratory room under 241.22.

241.222 Area of Laboratory Rooms.—The total area in square feet of laboratory rooms in a building, including any storage and other service areas opening into, and serving as adjuncts to, particular laboratories. *See also* definition of area of an interior space under 240.

241.23 Shop Rooms

A shop room is a special classroom designed, or provided with special built-in equipment, for industrial arts and vocational or trade learning activities in such fields as mechanics, machine tools, sheet metal work, woodworking, electrical trades, radio, plumbing, masonry, aviation, printing, refrigeration, air conditioning, baking and other commercial food preparation, cosmetology, and agriculture.

Accounts 241.231 and 241.232 are adjusted in accordance with increases or decreases in the total number and total area, respectively, of shop rooms.

241.231 Number of Shop Rooms.—The total number of shop rooms in a building. *See also* definition of shop room under 241.23.

241.232 Area of Shop Rooms.—The total area in square feet of shop rooms in a building, including any storage and other service areas opening into, and serving as adjuncts to, particular shop rooms. *See also* definition of area of an interior space under 240.

241.24 Home Economics Rooms

A home economics room is a special classroom designed, or provided with special built-in equipment, for learning activities involving such things as the selection, preparation, serving, conservation, and storage of food; the selection, care, renovation, and making of clothing; the care and guidance of children; the selection, use, and conservation of home equipment; and the selection and care of the house and its furnishings.

Accounts 241.241 and 241.242 are adjusted in accordance with increases or decreases in the total number and total area, respectively, of home economics rooms.

241.241 ***Number of Home Economics Rooms.***—The total number of home economics rooms in a building. *See also* definition of home economics room under 241.24.

241.242 ***Area of Home Economics Rooms.***—The total area in square feet of home economics rooms in a building, including any storage and other service areas opening into, and serving as adjuncts to, particular home economics rooms. *See also* definition of area of an interior space under 240.

241.25 *Music Rooms*

A music room is a special classroom designed, or provided with special built-in equipment, for learning activities involving choral and instrumental music.

The areas of practice rooms, robe rooms, music library rooms, and instrument storage rooms serving as adjuncts to music rooms are included in the area of music rooms, 241.252, but are not counted as individual music rooms in 241.251.

Accounts 241.251 and 241.252 are adjusted in accordance with increases or decreases in the total number and total area, respectively, of music rooms.

241.251 ***Number of Music Rooms.***—The total number of music rooms in a building. *See also* definition of music room under 241.25.

241.252 ***Area of Music Rooms.***—The total area in square feet of music rooms in a building, including any storage and other service areas opening into, and serving as adjuncts to, particular music rooms. *See also* definition of area of an interior space under 240.

241.26 *Special Classrooms for Exceptional Children*

A special classroom for exceptional children is a classroom designed, or provided with special built-in equipment, specifically for accommodating classes organized for the particular purpose of providing instruction to exceptional children. Examples are sight-saving classrooms, classrooms for children with defective hearing, and orthopedic classrooms. *See also* the definition of EXCEPTIONAL CHILDREN in the Glossary.

Accounts 241.261 and 241.262 are adjusted in accordance with increases or decreases in the total number and total area, respectively, of special classrooms for exceptional children.

241.261 Number of Special Classrooms for Exceptional Children.—The total number of special classrooms for exceptional children in a building. *See also* definition of special classroom for exceptional children under 241.26.

241.262 Area of Special Classrooms for Exceptional Children.—The total area in square feet of special classrooms for exceptional children in a building, including any storage and other service areas opening into, and serving as adjuncts to, particular special classrooms for exceptional children. *See also* definition of area of an interior space under 240.

241.27 Other Special Classrooms

Under this account is recorded any special classroom designed, or provided with special built-in equipment, for some specific type of learning activity that is not classifiable under 241.21 through 241.26. Examples are art, business education, and distributive education classrooms. The type of special classroom should be written on a record form.

Accounts 241.271 and 241.272 are adjusted in accordance with increases or decreases in the total number and total area, respectively, of other special classrooms.

241.271 Number of Other Special Classrooms.—The total number of other special classrooms in a building. *See also* definition of other special classroom under 241.27.

241.272 Area of Other Special Classrooms.—The total area in square feet of other special classrooms in a building, including any storage and other service areas opening into, and serving as adjuncts to, particular special classrooms. *See also* definition of area of an interior space under 240.

242. OTHER INSTRUCTION AREAS

Under this account is recorded any instruction area, other than a classroom, that has been specifically designed, or adapted, to accommodate some form of instructional activity and which is available for this purpose, such as libraries, study halls, separate audiovisual areas, research laboratories (not classroom laboratories), museums, auditoriums, gymnasiums, and multipurpose rooms. *See also* definition of classroom under 241.

A room, as defined on page 96, with movable partitions or walls is recorded on the basis of the primary or principal use for which designed and not the secondary use for which adapted.

242.1 SCHOOL LIBRARY AREAS

A school library area is an instruction area which was specifically designed, or adapted, as a place for study and reading, and the custody, circulation, and administration of a collection of books, manuscripts, and periodicals kept for the use of the student body, but not for sale.

Audiovisual, storage, and other service areas opening into, and serving as adjuncts to, a particular library area are considered parts of the library area. Audiovisual areas which do not open into, and are not adjuncts of, the library are recorded under 242.3, Audiovisual Rooms.

Accounts 242.11 and 242.12 are adjusted in accordance with increases or decreases in the total number and total area, respectively, of school library areas.

242.11 ***Number of School Library Areas.***—The total number of school library areas in a building. *See also* definition of school library area under 242.1.

242.12 ***Area of School Library Areas.***—The total area in square feet of school library areas in a building, including any storage and other service areas opening into, and serving as adjuncts to, the library area. *See also* definition of area of an interior space under 240.

242.2 STUDY HALLS

A study hall is an instruction area designed, or adapted, for housing a group of students engaged in individual study of an informal nature of the lessons or assignments received in regular or special classrooms.

Accounts 242.21 and 242.22 are adjusted in accordance with increases or decreases in the total number and total area, respectively, of study halls.

242.21 ***Number of Study Halls.***—The total number of study halls in a building. *See also* definition of study hall under 242.2.

242.22 ***Area of Study Halls.***—The total area in square feet of study halls in a building, including any storage and other service areas opening into, and serving as adjuncts to, particular study halls. *See also* definition of area of an interior space under 240.

242.3 AUDIOVISUAL ROOMS

An audiovisual room is an instruction area designed, or provided with special built-in equipment, for audiovisual material storage, screening, and listening that is separate from the school library and does not serve as an adjunct to another room or area.

Accounts 242.31 and 242.32 are adjusted in accordance with increases or decreases in the total number and total area, respectively, of audiovisual rooms.

242.31 ***Number of Separate Audiovisual Rooms.***—The total number of separate audiovisual rooms in a building. *See also* definition of audiovisual room under 242.3.

242.32 ***Area of Separate Audiovisual Rooms.***—The total area in square feet of separate audiovisual rooms in a building, including any storage and other service areas opening into, and serving as adjuncts to, particular audiovisual rooms. *See also* definition of area of an interior space under 240.

242.4 AUDITORIUMS

An auditorium is an instruction area designed and constructed with a built-in stage, and sloping floor or fixed seating, for use as an assembly center.

Accounts 242.41 and 242.42 are adjusted in accordance with increases or decreases in the total number and total area, respectively, of auditoriums.

242.41 ***Number of Auditoriums.***—The total number of auditoriums in a building. *See also* definition of auditorium under 242.4.

242.42 ***Area of Auditoriums.***—The total area in square feet of auditoriums in a building, including the stage, dressing room, balcony, storage, and other service areas opening into, and serving as adjuncts to, the auditorium. *See also* definition of area of an interior space under 240.

242.5 GYMNASIUMS

A gymnasium is an instruction area designed, or adapted, specifically for physical education activities.

Regular or special classrooms used in connection with the gymnasium are recorded individually as regular or special classrooms and not as part of the gymnasium.

Accounts 242.51 and 242.52 are adjusted in accordance with increases or decreases in the total number and total area, respectively, of gymnasiums.

242.51 ***Number of Gymnasiums.***—The total number of gymnasiums in a building. *See also* definition of gymnasium under 242.5.

242.52 ***Area of Gymnasiums.***—The total area in square feet of gymnasiums in a building, including any training, storage, or other service areas opening into, and serving as adjuncts to, the gymnasium. *See also* definition of area of an interior space under 240.

242.6 GYMNATORIUMS

A gymnatorium is an instruction area designed, or adapted, specifically for the combined functions that might normally be served by a separate gymnasium and a separate auditorium. *See also* definitions of auditorium under 242.4 and gymnasium under 242.5.

Accounts 242.61 and 242.62 are adjusted in accordance with increases or decreases in the total number and total area, respectively, of gymnatoriums.

242.61 ***Number of Gymnatoriums.***—The total number of gymnatoriums in a building. *See also* definition of gymnatorium under 242.6.

242.62 ***Area of Gymnatoriums.***—The total area in square feet of gymnatoriums in a building, including any storage or other service areas opening into, and serving as adjuncts to, the gymnatorium. *See also* definition of area of an interior space under 240.

242.7 CAFETORIUMS

A cafetorium is an instruction area designed, or adapted, specifically for the combined functions that might normally be served by a separate cafeteria and a separate auditorium. *See also* definitions of auditorium under 242.4 and cafeteria under 271.

Accounts 242.71 and 242.72 are adjusted in accordance with increases or decreases in the total number and total area, respectively, of cafetoriums.

242.71 ***Number of Cafetoriums.***—The total number of cafetoriums in a building. *See also* definition of cafetorium under 242.7.

242.72 ***Area of Cafetoriums.***—The total area in square feet of cafetoriums in a building, including any storage or other service areas opening into, and serving as adjuncts to, the cafetorium. *See also* definition of area of an interior space under 240.

242.8 MULTIPURPOSE ROOMS

A multipurpose room is an instruction area designed, or adapted, specifically for two or more of the combined functions that might normally be served by a separate library, separate audiovisual room, separate auditorium, separate gymnasium, separate gymnatorium, separate cafetorium, or separate cafeteria, such as assemblies, physical education, lunch, music, clubs, audiovisual work, and library services. Separate gymnatoriums and cafetoriums are not classified as multipurpose rooms. *See also* definitions under 242.1, 242.3, 242.4, 242.5, 242.6, 242.7, and 271.

Accounts 242.81 and 242.82 are adjusted in accordance with increases or decreases in the total number and total area, respectively, of multipurpose rooms.

242.81 ***Number of Multipurpose Rooms.***—The total number of multipurpose rooms in a building. *See also* definition of multipurpose room under 242.8.

242.82 ***Area of Multipurpose Rooms.***—The total area in square feet of multipurpose rooms in a building, including any storage or other service areas opening into, and serving as adjuncts to, a particular multipurpose room. *See also* definition of area of an interior space under 240.

242.9 *MISCELLANEOUS INSTRUCTION AREAS*

Under this account is recorded any other instruction area in a building that is not classifiable under 241 through 242.8, such as research laboratories (not classroom laboratories), bowling alleys, indoor swimming pools, indoor rifle ranges, and museums. *See also* definition of instruction area under 240. The type of miscellaneous instruction area should be written on a record form.

Separate offices for instructors which do not open into classrooms, and rooms for itinerant teachers are not recorded here; they are recorded under 250, ADMINISTRATION AREAS IN BUILDING.

Accounts 242.91 and 242.92 are adjusted in accordance with increases or decreases in the total number and total area, respectively, of miscellaneous instruction areas.

242.91 ***Number of Miscellaneous Instruction Areas.***—The total number of miscellaneous instruction areas in a building. *See also* definition of miscellaneous instruction area under 242.9.

242.92 ***Area of Miscellaneous Instruction Areas.***—The total area in square feet of miscellaneous instruction areas in a building, including any storage and other service areas opening into, and serving as adjuncts to, particular miscellaneous instruction areas. *See also* definition of area of an interior space under 240.

250. ADMINISTRATION AREAS IN BUILDING

An administration area is an area devoted to school business, pupil personnel management, or public relations activities of a school, or a combination of these activities, where such an area is not designated for other purposes. Storage and other service areas opening into, and serving as adjuncts to, a particular school administration area are considered as parts of that area.

A room, as defined on page 96, with movable partitions or walls, is recorded on the basis of the primary or principal use for which designed and not the secondary use for which adapted.

251. KINDS OF ADMINISTRATION AREAS IN BUILDING

The kinds of admininstration areas in a building are shown on a record form with designations selected from 251.1 through 251.5.

251.1 PRINCIPAL'S OFFICE.—A room or rooms designed, or adapted, for the use of the principal and/or assistant principals in the discharge of their administrative responsibilities, including areas for secretarial and clerical assistants. *See also* definition of PRINCIPAL in the Glossary.

251.2 GUIDANCE AREA.—A room or rooms designed, or adapted, for the use of persons, such as counselors, deans, placement counselors, and clerical personnel, who have been assigned specific duties and school time to carry on recognized functions of the guidance program.

251.3 HEALTH SERVICE AREA.— A room or rooms designed, or adapted, for the use of persons in the field of physical and mental health, such as physicians, psychiatrists, nurses, dentists, dental hygienists, psychiatric social workers, and therapists, in providing health services to the student body, such as inspection, treatment, weighing, etc.

251.4 SUPERINTENDENT'S OFFICE.—A room or rooms designed, or adapted, for the use of the superintendent or assistant superintendents in the discharge of their administrative responsibilities, including areas for their secretarial and other assistants.

251.5 MISCELLANEOUS ADMINISTRATION AREAS.—School administration areas that are not classifiable under 251.1 through 251.4. Examples are rooms for itinerant teachers other than classrooms; separate offices for teachers or department heads which do not open into classrooms; and conference rooms. *See also* definition of administration area under 250. The type of miscellaneous administration area should be written on a record form.

252. **NUMBER OF ROOMS IN ADMINISTRATION AREAS.**—The total number of rooms in all administration areas of a building. Closets, toilets, and similar spaces serving as adjuncts to a particular room are not counted as separate rooms. Account 252 is increased or decreased when the number of rooms in the administration areas is increased or decreased.

253. **AREA OF ADMINISTRATION AREAS.**—The total area in square feet of all administration areas in a building, including any storage or other service areas opening into, and serving as adjuncts to, a particular administration area. *See also* definition of area of an interior space under 240. Account 253 is increased or decreased when the total square footage of administration areas is increased or decreased.

260. CIRCULATION AREAS OF BUILDING

A circulation area is an area used for general traffic, omitting such areas as unit-contained corridors and stairs located within, and serving parts of, a unit or suite.

261. **AREA OF CIRCULATION AREAS INSIDE BUILDING.**—The total area in square feet of all circulation areas inside a building, consisting of such areas as corridors, including extensions into deep recessed doors or entryways; equivalent floor opening area at each floor level for stairs, elevators, ramps, and escalators; and foyer and vestibule areas, including any recessed entrances described as part of the gross area.

262. **AREA OF COVERED PASSAGEWAYS OUTSIDE BUILDING.**—The total area in square feet of enclosed or unenclosed covered passageways which are connected to the building but lie outside the principal exterior walls. This area is *not* included in the gross floor area of the building. *See also* definition of gross floor area under 221.

270. SERVICE AREAS IN BUILDING

A service area is any functional and building service area not otherwise classified under 240, INSTRUCTION AREAS IN BUILDING, 250, ADMINISTRATION AREAS IN BUILDING, and 260, CIRCULATION AREAS OF BUILDING, excluding construction areas. *See* page 91 for definition of construction areas.

Service areas that open into and serve as adjuncts to other facilities in a building are not recorded under these accounts, except for the number of toilet and shower rooms recorded under 274.3 and 275.3.

271. CAFETERIAS OR LUNCHROOMS

A cafeteria or lunchroom is an area designed, or adapted, specifically for use in preparing meals for, or serving meals to, the student body or other groups, and providing facilities for eating such meals.

Accounts 271.1 and 271.2 are adjusted in accordance with increases or decreases in the total number and total area, respectively, of cafeterias or lunchrooms.

271.1 NUMBER OF CAFETERIAS OR LUNCHROOMS.—The total number of cafeterias or lunchrooms in a building. *See also* definition of cafeteria or lunchroom under 271.

271.2 AREA OF CAFETERIAS OR LUNCHROOMS.—The total area in square feet of cafeterias or lunchrooms in a building, including any storage or other service areas opening into, and serving as adjuncts to, a cafeteria or lunchroom. *See also* definition of area of an interior space under 240.

272. TEACHERS' ROOMS

A teachers' room is a room designed, or adapted, for use by teachers and other instructional staff for study, class preparation, and relaxation.

Accounts 272.1 and 272.2 are adjusted in accordance with increases or decreases in the total number and total area, respectively, of teachers' rooms.

272.1 NUMBER OF TEACHERS' ROOMS.—The total number of teachers' rooms in a building. *See also* definition of teachers' room under 272.

272.2 AREA OF TEACHERS' ROOMS.—The total area in square feet of teachers' rooms in a building, including any storage or other service areas opening into, and serving as adjuncts to, teachers' rooms. *See also* definition of area of an interior space under 240.

273. MAINTENANCE AND OPERATION AREAS

A maintenance and operation area is an area designed, or adapted, for use in making repairs to a school plant and keeping it open and ready for use. They include such areas as furnace rooms, pump rooms, fan rooms, and other mechanical service areas; and fuel storage rooms, custodial quarters, receiving areas, building work or repair shops, custodial service closets, and other similar building service areas.

273.1 KINDS OF MAINTENANCE AND OPERATION ROOMS

The kinds of maintenance and operation rooms in a building are shown on a record form with designations selected from 273.11 through 273.14.

273.11 ***Mechanical and Electrical Service Rooms.***—Furnace, pump, fan, generator, transformer, and similar mechanical and electrical service rooms.

273.12 ***Custodial Service Rooms.***—Custodial quarters, including living quarters, custodial service closets, and similar areas designed, or adapted, for use of the custodial staff.

273.13 ***Building Work or Repair Shops.***—Rooms designed, or adapted, for use in repairing building equipment.

273.14 ***Storage Rooms.***—Any rooms, including fuel storage rooms, designed, or adapted, for use in receiving or storing supplies and equipment that are not integral parts of, or adjuncts to, other functional or service areas.

273.2 NUMBER OF MAINTENANCE AND OPERATION ROOMS.—The total number of maintenance and operation rooms in a building. Account 273.2 is increased or decreased when the number of maintenance and operation rooms is increased or decreased. *See also* definition of maintenance and operation area under 273.

273.3 AREA OF MAINTENANCE AND OPERATION ROOMS.

—The total area in square feet of all maintenance and operation rooms in a building, including any storage or other service areas opening into, and serving as adjuncts to, maintenance and operation areas. Account 273.3 is increased or decreased when the area of maintenance and operation rooms is increased or decreased. *See also* definition of area of an interior space under 240.

274. TOILET ROOMS

A toilet room is a room designed as such and equipped with at least a water closet and a lavatory. It may contain urinals and additional fixtures.

The areas of toilet rooms that open into, and serve as adjuncts to, other facilities in a building, such as a toilet room opening into the principal's office, are included in the area of the facility and, therefore, are not recorded here. However, the number of such toilet rooms is recorded under 274.3.

Accounts 274.1 and 274.3, and Account 274.2, are adjusted in accordance with increases or decreases in the total number and total area, respectively, of toilet rooms.

274.1 NUMBER OF SEPARATE TOILET ROOMS.—The total number of toilet rooms in a building that do not open into, and serve as adjuncts to, other facilities in the building. *See also* definition of toilet room under 274.

274.2 AREA OF SEPARATE TOILET ROOMS.—The total area in square feet of toilet rooms in a building that do not open into, and serve as adjuncts to, other facilities in the building. *See also* definition of area of an interior space under 240.

274.3 NUMBER OF TOILET ROOMS AS ADJUNCTS TO ANOTHER AREA.—The total number of toilet rooms in a building that open into, and serve as adjuncts to, other facilities in the building. *See also* definition of toilet room under 274.

275. SHOWER ROOMS

A shower room is a room designed as such and equipped with individual shower stalls or group showers. It may also contain drying areas, towel storage and issue areas, dressing and locker areas, lavatory areas, and service toilet areas.

The areas of shower rooms that open into, and serve as adjuncts to, other facilities in a building, such as a shower room opening into a custodial service room, are included in the area of the facility and, therefore, are not recorded here. However, the number of such shower rooms is recorded under 275.3.

Separate dressing rooms not containing shower facilities are not recorded under 275; they are recorded under 276, Miscellaneous Service Areas.

Accounts 275.1 and 275.3, and Account 275.2, are adjusted in accordance with increases or decreases in the total number and total area, respectively, of shower rooms.

275.1 ***NUMBER OF SEPARATE SHOWER ROOMS.***—The total number of shower rooms in a building that do not open into, and serve as adjuncts to, other facilities in the building. *See also* definition of shower room under 275.

275.2 ***AREA OF SEPARATE SHOWER ROOMS.***—The total area in square feet of shower rooms in a building that do not open into, and serve as adjuncts to, other facilities in the building. *See also* definition of area of an interior space under 240.

275.3 ***NUMBER OF SHOWER ROOMS AS ADJUNCTS TO ANOTHER AREA.***—The total number of shower rooms in a building that open into, and serve as adjuncts to, other facilities in the building. *See also* definition of shower room under 275.

276. MISCELLANEOUS SERVICE AREAS IN BUILDING

Under this account are recorded other service areas in a building that are not classifiable under 271 through 275, such as book stores, dressing rooms without shower facilities, other school stores, special shelter areas, and space assigned specifically to public library branches, scouts, and other community activities. The type of miscellaneous service area should be written on a record form.

Accounts 276.1 and 276.2 are adjusted in accordance with increases or decreases in the total number and total area, respectively, of miscellaneous service areas.

276.1 ***NUMBER OF MISCELLANEOUS SERVICE AREAS.***—The total number of miscellaneous service areas in a building. *See also* definition of miscellaneous service area under 276.

276.2 AREA OF MISCELLANEOUS SERVICE AREAS.—The total area in square feet of miscellaneous service areas in a building. *See also* definition of area of an interior space under 240.

280. SERVICE SYSTEMS IN BUILDING

A service system is a group of elements or units designed to work together to provide, on a building-wide basis, specific physical services of a particular type, such as heating, cooling, ventilating, water, sewage disposal, electrical, communication, or fire protection.

The kinds of service systems in a building and information about them are shown on a record form with designations selected from 281 through 289.

281. HEATING SYSTEM

A heating system is a building service system designed to keep the building warm.

281.1 TYPE OF HEATING SYSTEM

The type of heating system and information about it are shown on a record form with a designation selected from 281.11 through 281.13, and further designations from the subitems under them.

When a combination exists, appropriate items are used to show the combination, but, in such cases, the principal system is noted on a record form.

281.11 Central Heating System

A central heating system is a heating system whereby the heat is conveyed to various parts of a building through pipes or ducts leading from a central source. A system of electrically heated radiant panels is also considered a central heating system.

The type of central heating system is shown on a record form with a designation selected from 281.111 through 281.116.

281.111 Radiators and Convectors.—A heating system that has heat dispensing units, such as radiators, convectors, or unit heaters, in the rooms to be heated.

281.112 ***Unit Ventilators.***—A heating system that uses an outside air supply and a combined heating and ventilating unit in the form of a convector with a motor-driven fan and with or without automatic controls.

281.113 ***Gravity Warm Air Furnace.***—A heating system in which furnace-generated heat is absorbed by air circulating around the furnace unit and carried to the rooms.

281.114 ***Fan Blast or Forced Air.***—A heating system in which air is fan-driven over heated surfaces and then delivered to the rooms.

281.115 ***Radiant Panel.***—A heating system that uses heating pipes, ducts, or electric wires embedded or suspended in large sections or panels of wall, floor, or ceiling surfaces for heating the rooms.

281.116 ***Split System.***—A heating system that combines a forced air system with in-the-room radiation.

281.12 *Local Zone Heating System*

A local zone heating system is a heating system whereby a building's heat is supplied by two or more heating units each of which is designed and installed to function independently of the other units as a central heating unit for a given part of the building only. Room-fired heaters are not recorded under 281.12; they are recorded under 281.13, Room-Fired Heaters.

The type of local zone heating system is shown on a record form with a designation selected from 281.121 through 281.126.

281.121 ***Radiators and Convectors.***—A heating system that has heat dispensing units, such as radiators, convectors, or unit heaters in the rooms to be heated.

281.122 ***Unit Ventilators.***—A heating system that uses an outside air supply and a combined heating and ventilating unit in the form of a convector with a motor-driven fan and with or without automatic controls.

281.123 ***Gravity Warm Air Furnace.***—A heating system in which furnace-generated heat is absorbed by air curculating around the furnace unit and carried to the rooms.

281.124 ***Fan Blast or Forced Air.***—A heating system in which air is fan-driven over heated surfaces and then delivered to the rooms.

281.125 ***Radiant Panel.***—A heating system that uses heating pipes, ducts, or electric wires embedded or suspended in large sections or panels of wall, floor, or ceiling surfaces for heating the rooms.

281.126 ***Split System.***—A heating system that combines a forced air system with in-the-room radiation.

281.13 ***Room-Fired Heaters.***—Space heaters, stoves, or similar type heaters, excluding heat pumps and radiant panels.

281.2 SOURCE OF HEAT FOR HEATING SYSTEM

The source of heat for a heating system is shown on a record form with a designation selected from 281.21 through 281.27. When more than one source of heat is available, all sources are shown on a record form with the principal source indicated.

281.21 ***Wood***

281.22 ***Coal***

281.23 ***Gas, Including Natural and Liquefied Petroleum***

281.24 ***Oil***

281.25 ***Electricity***

281.26 ***Heat Pump***

281.27 ***Other***

281.3 ***CAPACITY OF HEATING PLANT(S).***—The net rated capacity in B.T.U.'s as established at the time of manufacture. Adjustments are made in 281.3 in accordance with increases or decreases in this capacity.

282. COOLING SYSTEM

A cooling system is a building service system designed to keep the temperature inside the building below that outside the building.

282.1 TYPE OF COOLING SYSTEM

The type of cooling system in a building is shown on a record form with a designation selected from 282.11 through 282.13.

When a combination exists, appropriate items are used to show the combination, but, in such cases, the principal system is noted on a record form.

282.11 ***Central Cooling System.***—A system that cools a building by using pipes or ducts leading from a single cooling unit to various parts of the building.

282.12 ***Local Zone Cooling System.***—A system that cools a building by using two or more cooling units, each of which is designed and installed to function independently of the other units as a central cooling unit for a given part of the building only.

282.13 ***Individual Cooling Units.***—A cooling system consisting of room or space coolers in each room to be cooled.

282.2 EXTENT OF COOLING SYSTEM

The extent of the cooling system in a building is indicated on a record form with a designation selected from 282.21 through 282.22.

282.21 ***Whole Building Cooled.***—At least all of the classrooms in a building are cooled by the cooling system as well as any other necessary areas.

282.22 ***Part of Building Cooled.***—Only some of the classrooms or other limited areas in a building are cooled by the cooling system.

283. VENTILATING SYSTEM IN BUILDING

A ventilating system is a building service system designed to provide for sufficient flowage of air to remove odors and to create a feeling of comfort for those in the building.

The type of ventilating system in a building is shown on a record form with a designation selected from 283.1 through 283.4.

When a combination exists, appropriate items are used to show the combination, but, in such cases, the principal system is noted on a record form.

283.1 ***WINDOW VENTILATION.***—A ventilating system that uses open windows to admit fresh air and does not have definite provisions, either gravity or mechanical, for exhaust.

283.2 ***GRAVITY VENTILATION.***—A ventilating system that uses vents or ducts leading outside the building for exhaust. The exhaust ducts may or may not have heat coils in the shaft or turbine heads on top of the vent stacks to accelerate the gravity flow.

283.3 ***MECHANICAL EXHAUST VENTILATION.***—A ventilating system that uses fans to pull air from rooms to the out-of-doors. This system may exhaust the air (1) directly to the out-of-doors, (2) through a system of ducts leading to a plenum chamber and then out of doors, or (3) to corridors and then to the out-of-doors by means of corridor ceiling exhaust fans.

283.4 ***MECHANICAL SUPPLY VENTILATION.***—A ventilating system that uses fan-forced unit ventilators or a central fan with ducts to force air into the rooms; such a system builds up a slight air pressure that forces air from the rooms.

284. WATER SUPPLY AND SEWAGE DISPOSAL SYSTEM IN BUILDING

284.1 *SOURCE OF WATER*

The source of water in a building is shown on a record form with a designation selected from 284.11 through 284.13.

284.11 ***Municipal Water System.***—A publicly-owned or privately-owned water system that furnishes water to the community at large.

284.12 ***Drilled Well.***—A drilled well that is not part of a municipal water system. *See also* definition of municipal water system under 284.11.

284.13 ***Dug Well or Other Source.***—A dug well or other source, such as a spring, that is not part of a municipal water system. *See also* definition of municipal water system under 284.11.

284.2 ***NUMBER OF HEAT GENERATORS FOR HOT WATER SUPPLY SYSTEM.***—The total number of individual heat exchangers or boosters that are used to raise the temperature of the water in the domestic water supply system.

284.3 *TYPE OF SEWAGE TREATMENT AND DISPOSAL SYSTEM*

The type of sewage treatment and disposal system serving a building is shown on a record form with a designation selected from 284.31 through 284.35.

284.31 ***Municipal System.***—A sewage treatment and disposal system, publicly-owned or privately-owned, that serves the community at large.

284.32 ***Open Settling Tank System.***—A sewage treatment and disposal system, not part of a municipal system, that uses an open settling tank which may or may not be followed with provision for secondary treatment, such as activated sludge process units or trickling filters.

284.33 ***Septic Tank Systems***

284.331 ***Septic Tank Only.***—A sewage treatment and disposal system, not part of a municipal system, that uses a septic tank with provision for the direct surface discharge of the effluent to a ditch or stream.

284.332 ***Septic Tank With Filters.***—A sewage treatment and disposal system, not part of a municipal system, that uses a septic tank followed by an open or underground sand or gravel filter with provision for surface discharge of the effluent to a ditch or stream.

284.333 ***Septic Tank With Subsurface Disposal Field.***—A sewage treatment and disposal system, not part of a municipal system, that uses a septic tank followed by a subsurface system of tiles or cesspools to allow for absorption of the effluent by the soil.

284.34 ***Sewage Stabilization Pond System (Aeration Pools, Oxidation Ponds).***—A sewage treatment and disposal system, not part of a municipal system, of controlled ponding or lagooning of raw or partially treated sewage.

284.35 ***Other.***—Pit privies, chemical toilets, incinerators, privies, and other types of sewage treatment and disposal methods not classifiable under 284.31 through 284.34. The specific type of system should be indicated on a record form.

285. ELECTRICAL SYSTEM IN BUILDING

An electrical system is a building service system designed to distribute electricity to an entire building or selected areas of a building.

The extent of the electrical system is shown on a record form with designations selected from 285.1 through 285.3.

285.1 BUILDING COMPLETELY WIRED.—Wiring and other necessary electrical devices, such as circuit breakers, fuse boxes, switches, lighting fixtures, and receptacles, have been installed in all parts of the building in accordance with applicable codes.

285.2 BUILDING PARTIALLY WIRED.—Wiring and other necessary electrical devices, such as circuit breakers, fuse boxes, switches, lighting fixtures, and receptacles, have been installed only in certain parts of the building in accordance with applicable codes.

285.3 EMERGENCY LIGHTING SYSTEM.—A lighting system installed for emergency use in cases of failure in the main electrical system.

286. COMMUNICATION SYSTEM IN BUILDING

A communication system is a building service system designed to provide for communication only within a school plant.

Information about a communication system is shown on a record form with a designation selected from 286.1 through 286.5.

286.1 TELEPHONE SYSTEM

286.11 Complete Telephone System.—A communication system having at least a telephone in each classroom.

286.12 Partial Telephone System.—A communication system having telephones only in some classrooms, or in other limited areas.

286.2 SPEAKER SYSTEM

286.21 Complete Speaker System.—A communication system having at least a speaker in each classroom and in any necessary stations.

286.22 Partial Speaker System.—A communication system having speakers only in some classrooms, or in other limited areas.

286.3 COMBINATION SPEAKER-TELEPHONE SYSTEM.—If a communication system is a combination type, it is indicated on a record form with 286.3, in addition to showing the extent of the system with 286.1 or 286.2.

286.4 PROGRAM SYSTEM.—A communication system having mechanical or electronic time signal devices at necessary stations in a building.

286.5 CODE CALL SYSTEM.—A communication system having stations in strategic places in a building to call personnel by means of sound, light, or other signals.

287. TELEVISION SYSTEM

Information about a television system is shown on a record form with a designation selected from 287.1 through 287.2.

287.1 TELEVISION RECEIVING SYSTEM.—A central master antenna system with television receiver outlets in principal classrooms or viewing areas and with facilities for receiving one channel or two or more channels simultaneously.

287.2 PROGRAM ORIGINATION PROVISIONS.—Television cameras and associated studio facilities for inschool program or lesson origination for closed circuit transmission or standard channel transmission.

288. FIRE PROTECTION SYSTEM

A fire protection system is a building service system designed to protect the buildings and occupants from fire, consisting of such elements as fire alarm boxes and gongs, automatic sprinkler systems, fire hose cabinets, and fire extinguisher stations.

Accounts 288.1 through 288.4 are adjusted in accordance with increases or decreases in the number of items under each account.

288.1 NUMBER OF FIRE ALARM BOXES

288.2 NUMBER OF AUTOMATIC SPRINKLER HEADS

288.3 NUMBER OF FIRE HOSE CABINETS

288.4 NUMBER OF FIRE EXTINGUISHER STATIONS

289. ELEVATORS IN BUILDING

A building service system designed and installed in accordance with applicable codes for the purpose of conveying passengers to different levels within a building.

Accounts 289.1 through 289.2 are adjusted in accordance with increases or decreases in the number of elevators.

289.1 NUMBER OF PASSENGER ELEVATORS.—The total number of elevators in a building designed for carrying passengers.

289.2 NUMBER OF FREIGHT ELEVATORS.—The total number of elevators in a building designed for carrying freight. Ash hoists, conveyor belts, and dumb waiters are not included.

EQUIPMENT

300 Series

Property accounts under this heading are maintained for the movable equipment owned or used by a school district or other unit operating schools. Movable equipment consists of equipment items that are transportable from one location to another without appreciable damage or change to the location from which they are removed or to the location where they are installed. *See* chapter 4 for the delineation of equipment.

Certain equipment items are accounted for under unit control, and other items under group control. These two methods of control, together with the kinds of equipment and the accounts under each, are explained under 310, EQUIPMENT UNDER UNIT CONTROL, and 320, EQUIPMENT UNDER GROUP CONTROL.

As changes are made in a piece of equipment or equipment group, or in its regular assignment to a particular plant or facility, appropriate entries are made on an equipment record card to reflect such changes.

Accounts need not be set up for equipment items that are only temporarily loaned to a school district or for common-carrier vehicles used in the pupil transportation program.

310. EQUIPMENT UNDER UNIT CONTROL

Unit control means that a piece of equipment is accounted for as a single unit or entity in itself and that it retains its separate identity in the records, either on an individual record card or form, or as a line item in a ledger.

311. KINDS OF EQUIPMENT UNDER UNIT CONTROL

A piece of movable equipment should be placed under unit control if it meets one or more of the following conditions:

a. It is a piece of equipment for which the relationships of individual maintenance cost to original cost and other factors are critical in determining replacement policy for the equipment;

b. It is a piece of equipment for which the observance of individual performance and other individual characteristics are critical in determining replacement policy for the equipment; or

c. The piece of equipment has a serial number given it by the manufacturer.

See also definition of EQUIPMENT, MOVABLE, in the Glossary and the discussion of supplies and equipment in chapter 4.

Equipment that is kept under unit control should be classified according to some one of the categories listed in 311.1 through 311.3. The category under which the equipment is classified is indicated as part of the description on a record form.

311.1 FURNITURE.—Movable equipment that is used for sitting; as a support for writing, drawing, experimentation, and work activities; as storage space for material items; or for decorative purposes. Examples are executive-type desks, divans, conference tables, and room-size rugs. Many pieces of furniture would not meet the conditions for unit control described under 311 and, in all probability, most furniture items in a school plant would be placed under group control, 320.

311.2 MACHINERY AND APPARATUS

Machinery consists of movable equipment items composed of complex combinations of parts which transmit and modify force and motion so as to perform some desired kind of work, excluding vehicles. *See also* definition of vehicles under 311.3.

Apparatus consists of movable equipment items, without complex combinations of parts, that are used to transmit, modify, or measure energy or matter in some form.

311.21 ***Hand Tools.***—Instruments, machinery, and apparatus that may be picked up in the hands and which are moved as individual units during the performance of their primary functions. Examples of equipment designated by this title are electric powered hand saws, power mowers, vacuum cleaners, drills, and sanders; electric flatirons; and expensive tap and die sets, wrench sets, and micrometer sets. *See also* definition of machinery and apparatus under 311.2.

311.22 ***Bench, Desk, or Floor Machinery and Apparatus.***—Machinery and apparatus that, under normal operation, remains stationary on a bench, desk, or floor during operation. Examples of equipment designated by this title are typewriters, duplicators, dishwashing machines, clothes dryers, drill presses, metal and wood turning lathes, stoves, barographs, and electric tube testers. *See also* definition of machinery and apparatus under 311.2.

311.23 ***Heavy Construction Machinery.***—Self-propelled and attachment type machinery or apparatus that is used in heavy construction work, such as excavating; constructing buildings, roads, and sidewalks; and demolishing buildings. Examples of equipment designated by this term are cranes, compressors, self-propelled rollers, bulldozers, graders, scrapers, power shovels, caterpillars, pile drivers, and concrete mixers. Major attachments that can be operated interchangeably with two or more pieces of heavy construction machinery are accounted for separately. Vehicles, such as dump trucks, concrete mixer trucks, and water sprinkling trucks, which may be used in connection with heavy construction work are not designated by this term; they are designated by 311.3, Vehicles.

311.3 VEHICLES.—Conveyances used to transport persons or objects, such as automobiles, trucks, aircraft, wreckers, buses, station wagons, bookmobiles, tractors, wagons, and boats, including trailer-type and other attachments operated from such vehicles. Major attachments that can be operated interchangeably with two or more vehicles are accounted for separately.

312. ACCOUNTS FOR EACH PIECE OF EQUIPMENT UNDER UNIT CONTROL

Accounts 312.1 through 312.9 indicate the information that is kept for each piece of equipment that is under unit control.

When an equipment item is replaced by another and the old equipment is disposed of, accounts 312.1 through 312.9 for the old equipment are removed from the record and new accounts 312.1 through 312.9 established for the new equipment item.

312.1 NAME OF EQUIPMENT.—The name of the equipment item as given by the manufacturer.

312.2 MANUFACTURER AND MODEL NUMBER OF EQUIPMENT.—The model number in this case is the one given by the manufacturer.

312.3 SERIAL NUMBER OF EQUIPMENT.—The serial number as given by the manufacturer.

312.4 COST OF EQUIPMENT (For Records of Owning Unit Only).—The purchase price paid by the owning unit plus any freight and installation charges. When a piece of equipment has been received as a gift, or at no cost through annexation or reorganization, the entry for its cost is zero plus any costs connected with acquiring, installing, and conditioning it for use, with an indication that it was received as a gift or at no cost to the district. (School districts may wish to note on a record form the appraised value of the gift at the time it was received, but this value figure should not be shown as the cost of the equipment.) When the actual cost of a piece of equipment is not known, the estimated cost at time of acquisition is used as the cost figure. This account is increased when new attachments are added to the equipment item by the cost of such attachments; it is decreased by the cost of such attachments when the attachments are permanently removed from the piece of equipment. Attachments referred to here are those which are assembled units that may be used on different pieces of equipment of the same type. This account is reduced to zero when the equipment item is disposed of. Although this account is not affected by repairs, when used equipment is purchased and reconditioned in order to place it in service, such reconditioning costs are included here as part of the equipment cost.

312.5 DATE OF ACQUISITION.—The date on which the owning school district consummated the transfer of ownership of the original item of equipment or, if constructed by school district employees, the date on which the construction was completed as acceptable. For leased or rented property, this date is the date on which the lease or rent begins.

312.6 DATE OF DISPOSAL.—The date on which the equipment item was sold or otherwise disposed of so that the school district no longer retains it for any purpose. When the actual date of a loss or theft is not known, the date of disposal is the date the loss or theft is noted.

312.7 DESCRIPTION OF EQUIPMENT.—The description of the equipment item as contained in the manufacturer's catalog or an abbreviated version of it.

312.8 OWNERSHIP OF EQUIPMENT

The ownership of the equipment item is shown on a record form with a designation selected from 312.811 through 312.82.

312.81 Publicly-Owned Equipment

312.811 District-Owned.—Equipment owned by a school district (or unit operating the schools) or under its control through a contract to purchase. This designation is used for equipment to which title is held by the board of education or other school officials of the district keeping the record.

312.812 Municipally-Owned.—Equipment owned by a municipal unit of government (not the unit operating the schools) that is used for school district purposes. This designation does not include equipment to which the board of education or other school officials have title.

312.813 ***Authority-Owned.***—Equipment owned by a public-schoolhousing authority that is used for school district purposes.

312.814 ***Other Public Ownership.***—Equipment owned by a State or the Federal Government that is used for school district purposes. "State-owned" or "Federally-owned" would be indicated on a record form for such equipment.

312.82 ***Nonpublicly-Owned Equipment.***—Any equipment, other than publicly-owned, that is used by a school district and is under its jurisdiction for school district purposes.

312.9 PURPOSE FOR WHICH EQUIPMENT IS USED

The purpose for which equipment is used is shown on a record form with either designation 312.91 or 312.92. When equipment is used for both instructional and noninstructional purposes, it is designated in terms of principal use.

312.91 ***Instructional Equipment.***—Movable equipment used by pupils and instructional staff in the instructional program. Some examples of the kinds of instructional equipment are shop machinery, musical instruments, typewriters, business machines, phonographs, motion picture projectors, sewing machines, refrigerators, driver education vehicles, farm trucks and tractors, and motor vehicles for instructional staff. *See also* definition of EQUIPMENT, MOVABLE, in the Glossary.

312.92 ***Noninstructional Equipment.***—Movable equipment that is *not* used by pupils and instructional staff in the instructional program. *See also* definition of EQUIPMENT, MOVABLE, in the Glossary.

313. ASSIGNMENT OF EQUIPMENT.—The school plant or supporting services facility at which the equipment is used regularly. If equipment is assigned to more than one school plant, more than one supporting services facility, or combinations of the two, or if it is in storage, such information is shown on a record form. If equipment is housed in a different location from its assignment, this information is also shown on a record form.

320. EQUIPMENT UNDER GROUP CONTROL

Group control means that equipment items which are the same with respect to function, material, shape, and size are accounted for as a group rather than as single units. That is, the individual piece of equipment loses its identity as such and is one of a group.

As an illustration of group control, consider a school district with 100 pupil desks which are all the same. Instead of maintaining a record on each individual desk, one record is kept on the group of 100 desks.

321. KINDS OF EQUIPMENT UNDER GROUP CONTROL

A piece of movable equipment should be placed under group control if it meets all of the following conditions:

a. It is a piece of equipment for which the relationships of individual maintenance cost to the original cost and other factors are *not* critical in determining replacement policy;

b. It is a piece of equipment for which the observance of individual performance and other individual characteristics are *not* critical in determining replacement policy;

c. It is the same as some other pieces of school district equipment with respect to function, material, shape, and size; and

d. It has no serial number given it by the manufacturer.

See also definition of EQUIPMENT, MOVABLE, in the Glossary and the discussion of supplies and equipment in chapter 4.

Equipment that is kept under group control should be classified according to some one of the categories listed in 321.1 through 321.3. The category under which the equipment is classified is indicated as part of the group description on a record form.

321.1 FURNITURE.—Movabe equipment that is used for sitting; as a support for writing, drawing, experimentation, and work activities; as storage space for materials; or for decorative purposes. Examples are desks, chairs, tables, floor lamps, file cabinets, bookcases, and storage cabinets. Many pieces of furniture would not meet the conditions for unit control described under 311, Kinds of Equipment Under Unit Control, and, in all probability, most furniture in a school plant would be under group control.

321.2 MACHINERY AND APPARATUS

Machinery consists of movable equipment items composed of complex combinations of parts which transmit and modify force and motion so as to perform some desired kind of work, excluding vehicles. *See also* definition of vehicles under 311.3.

Apparatus consists of movable equipment items, without complex combinations of parts, that are used to transmit, modify, or measure energy or matter in some form.

321.21 Hand Tools.—Instruments, machinery, and apparatus that may be picked up in the hands and which are moved as individual units during the performance of their primary functions. Examples of equipment designated by this title are electric powered hand saws, drills, and sanders; electric flatirons; and expensive tap and die sets, wrench sets, and micrometer sets. *See also* definition of machinery and apparatus under 321.2.

321.22 Bench, Desk, or Floor Machinery and Apparatus.—Machinery and apparatus that, under normal operation, remain stationary on a bench, desk, or floor during operation. Examples of equipment designated by this title are duplicators, coffee urns, portable projection screens, barographs, and electric tube testers. *See also* definition of machinery and apparatus under 321.2.

321.3 LIBRARY BOOKS.—Library books are books purchased for general use and not primarily for use in certain classes, grades, or other particular student groups. They include reference sets and dictionaries, but not periodicals and textbooks. Since periodicals and textbooks are classified as supplies, they are not treated in this handbook. *See also* definitions of PERIODICAL and TEXTBOOKS in the Glossary.

322. ACCOUNTS FOR EACH EQUIPMENT GROUP UNDER GROUP CONTROL

Accounts 322.1 through 322.9 indicate the information that is kept for each equipment group that is under group control.

322.1 ***NAME OF EQUIPMENT GROUP.***—The name of the equipment comprising the group as given by the manufacturer.

322.2 ***NUMBER OF INDIVIDUAL ITEMS OF EQUIPMENT IN GROUP.***—This account is adjusted in accordance with increases or decreases in the total number of equipment items in the group.

322.4 ***AVERAGE UNIT COST OF EQUIPMENT IN GROUP*** (For Records of Owning Unit Only).—At any given time, the total cost of the equipment group, 322.5, divided by the number of individual equipment items in the group, 322.2.

322.5 ***TOTAL COST OF EQUIPMENT GROUP*** (For Records of Owning Unit Only).—The total purchase price paid by the owning unit for the equipment items in the group plus any freight and installation charges. When a piece of equipment has been received as a gift, or acquired at no cost through annexation or reorganization, the entry for its cost is zero plus any costs connected with acquiring, installing, and conditioning it for use, with an indication that it was received as a gift or at no cost to the district. (School districts may wish to note on a record form the appraised value of the gift at the time it was received, but this value figure should not be shown as the cost of the equipment.) When the actual cost of a piece of equipment is not known, the estimated cost at time of acquisition is used as the cost figure. This account is increased when equipment items are added to the group by the cost of the additions; it is decreased when equipment items are removed from the group by the cost of the items removed. The cost of the items removed is determined by multiplying the number of equipment items removed from the group by the average unit cost computed before the removal of the items. Although this account is not affected by repairs, when used equipment is purchased and reconditioned in order to place it in service, such reconditioning costs are included here as part of the equipment cost.

322.7 ***DESCRIPTION OF EQUIPMENT GROUP.***—The description of the equipment items comprising the group as contained in the manufacturer's catalog or an abbreviated version of it.

322.8 *OWNERSHIP OF EQUIPMENT*

The ownership of the equipment group is shown on a record form with a designation selected from 322.811 through 322.82.

322.81 *Publicly-Owned Equipment*

322.811 ***District-Owned.***—Equipment owned by a school district (or unit operating the schools) or under its control through a contract to purchase. This designation is used for equipment to which title is held by the board of education or other school officials of the district keeping the record.

322.812 ***Municipally-Owned.***—Equipment owned by a municipal unit of government (not the unit operating the schools) that is used for school district purposes. This designation does not include equipment to which the board of education or other school officials have title.

322.813 ***Authority-Owned.***—Equipment owned by a public-schoolhousing authority that is used for school district purposes.

322.814 ***Other Public Ownership.***—Equipment owned by a State or the Federal Government that is used for school district purposes. "State-owned" or "Federally-owned" would be indicated on a record form for such equipment.

322.82 ***Nonpublicly-Owned Equipment.***—Any equipment, other than publicly-owned, that is used by a school district and is under its jurisdiction for school district purposes.

322.9 *PURPOSE FOR WHICH EQUIPMENT IS USED*

The purpose for which the equipment is used is shown on a record form with either designation 322.91 or

322.92. When equipment is used for both instructional and noninstructional purposes, it is designated in terms of principal use.

***322.91 Instructional Equipment.*—Movable equipment used by pupils and instructional staff in the instructional program. Some examples of the kinds of instructional equipment are pupils', teachers', and principals' desks; seats, chairs, tables, bookcases, workbenches, music stands, science laboratory apparatus, and farm livestock. *See also* definition of EQUIPMENT, MOVABLE, in the Glossary.**

***322.92 Noninstructional Equipment.*—Movable equipment that is *not* used by pupils and instructional staff in the instructional program. *See also* definition of EQUIPMENT, MOVABLE, in the Glossary.**

323. ASSIGNMENT OF EQUIPMENT GROUP.—The school plant or supporting services facility at which the equipment is used regularly. If equipment is assigned to more than one school plant, more than one supporting services facility, or combinations of the two, or if it is in storage, such information is shown on a record form. If equipment is housed in a different location from its assignment, this information is also shown on a record form.

Part II

PROPERTY ACCOUNTING TERMINOLOGY

85/86

CHAPTER 3

Measures of School Property

THE PURPOSE of this chapter is to present in one place the recommended definitions of the more common measures of school property. While these measures are discussed in other parts of the handbook in greater or lesser degree, the need for a ready reference to such gauges, apart from the workings of the property accounts, has prompted the inclusion of this chapter.

In using these measures for the purpose of comparing school plants, constant alertness is necessary to see that a comprehensive basis for comparison is being used, taking into consideration such things as type of construction; climate; number, kind, and size of rooms; time of construction; and location of construction. Without such a comprehensive basis, comparisons are not valid and may lead to erroneous assumptions and conclusions.

The measures are grouped under the three categories of LAND, BUILDINGS, and EQUIPMENT. Within these groups, the individual measures are arranged alphabetically. Some of the measures in this chapter are taken from the recommendations of the American Standards Association, Incorporated, and are so indicated.

LAND MEASURES

AREA OF A SCHOOL SITE

The area of a school site, unless explanation to the contrary is given, should always be expressed in acres to the nearest tenth. It consists of the total developed and undeveloped acreage serving a school, including areas occupied by buildings, walks, drives, parking facilities, and other improvements to site. If a school uses more than one piece of land, the area of the site is the sum of the areas of the separate pieces. *See also* account 120 in chapter 2.

BOOK VALUE (Also applicable to Buildings and Equipment)

Book value of a piece of school property is the value as shown by the books of account. *See also* Cost of Land, Cost of Improvements to Site, Cost of a Building, and Cost of Equipment in this chapter.

COST OF LAND

The cost of land in a site includes the purchase price paid by the owning unit for all land that makes up a site and all improvements to the land existing at the time of purchase, plus all costs related to acquiring title to the land, such as appraisal fees, search and title insurance, site surveys, and condemnation proceedings.

If the purchase price of the land also includes some buildings which are retained for use, the appraised value of the buildings should be deducted from the price of the land and a record established for the buildings. If the buildings are sold rather than retained for use, the salvage value should be deducted from the price of the land.

When setting up records for land that has been owned for some time and for which the actual cost is not known, the cost figure to use is the estimated cost as of the time of acquisition. This figure includes the estimated cost of the land and any existing improvements to site for which actual cost figures are not available. When land has been received as a gift, or acquired at no cost through annexation or reorganization, the record entry for its cost is zero plus any costs related to acquiring title to the land, with an indication that the land was a gift or acquired at no cost.

Improvements to site made after land has been acquired by a school district are not included in the cost of land except as indicated in the preceding paragraph.

See also account 131 in chapter 2.

COST OF IMPROVEMENTS TO SITE

The cost of a site improvement includes the contract amount for contract work and salaries and other expenses for work done by district employees, plus any other expenses connected with any initial installation or extension of a site improvement. It also includes the cost of any special assessments against the school district for capital improvements on or off the site, such as streets, curbs, and drains on or adjacent to the site, and any easements involved.

When the actual cost of an improvement to site is unknown and the cost of the land is known and has been recorded, the cost figure to use is the estimated cost as of the time the improvement was made.

When an improvement to site has been received as a gift, or acquired at no cost through annexation or reorganization, the record entry for its cost is zero plus any costs connected with its acquisition and installation, with an indication that it was a gift or acquired at no cost.

Improvements to site consist of initial and additional work (other than buildings) performed upon the site and its adjacent ways after the site has been acquired by the school district. They involve such things as grading (other than excavation, fill, and backfill necessary for construction of a building), landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, overpasses, retaining walls, sewers, and storm drains; installing water mains, field hydrants and sprinkling systems, and outdoor drinking fountains; original surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time playground apparatus built into the grounds, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and demolition work.

With respect to service systems, only those outdoor systems serving the site are considered improvements to site. Outdoor or underground parts of building service systems, such as tanks, water mains, sewer mains, and electrical poles and lines, are not site improvements; their costs are included as part of the building cost.

Expenditures for repairs to site improvements are not included in the cost of the improvement.

See also account 132 in chapter 2.

PRESENT WORTH OF A SITE

The present worth of a site is the replacement cost less deductions for depreciation of improvements to the site. *See also* Replacement Cost of a Site in this chapter.

PUPILS PER ACRE

The number of pupils per acre for a school site is the average daily membership (ADM) of the school divided by the total number of developed and undeveloped acres in the school site. Unless specified to the contrary, average daily membership is for the school year. If ADM is computed for any other period, it should be so indicated. Where the school site consists of more than one piece of land, the number of acres is the sum of the acres in the different pieces. *See also* Average Daily Membership, page 124. Pending the uniform usage of average daily membership throughout the country, school systems that use the pupils per acre measure should, during the period of transition, also have figures available computed on the basis of average daily attendance.

REPLACEMENT COST OF A SITE

The replacement cost of a site is the cost of purchasing the land and reproducing the improvements to the site at the place the site occupies and under conditions prevailing at the time the replacement cost is determined. *See also* Present Worth of a Site in this chapter.

BUILDING MEASURES

AREA OF A BUILDING

"1.1 Gross area of a building is the sum of the areas at each floor level included within the principal outside faces of exterior walls, neglecting architectural setbacks or projections.

"1.2 Include all stories or areas which have floor surfaces with clear standing head room (6 feet 6 inches minimum) regardless of their use. [See Appendix A1 (1)].

"1.3 Where a ground level or intermediate story, or part thereof, is left unenclosed, consider the gross area of the unenclosed story as the projected area of the story above.

"1.4 Exclude all unroofed areas and unenclosed roofed-over spaces. [See Appendix A1 (2)].[1]

"A1. Gross Area

"(1) Include mezzanines, balconies, and library stack floors only to the extent of their actual floor area; do not include unenclosed areas under the first floor.

"(2) Unenclosed roofed areas which have been included in original cost contracts can be excluded on a computed or estimated basis for the development of comparative data of gross building areas and costs."[2]

---

[1] *American Standard Methods of Determining Areas in School Buildings.* American Standards Association, Inc., New York, Approved August 4, 1958, p. 5.

[2] Ibid., Appendix, p. 7.

The area of passageways enclosed with similar type and quality of construction as the building proper, and of tunnels with clear standing head room of at least 6 feet 6 inches, are included in the gross area of a building. The area of covered passageways which are *not* enclosed with similar type and quality of construction as the building proper are excluded from the gross building area.

AREA OF AN INTERIOR SPACE

"The floor area of an interior space or area shall be the total area measured between the principal wall faces at or near floor level, plus wall case or alcove spaces, or both, opening into and designed to serve the activity carried on in the area, exclusive of areas otherwise included as construction."[3]

See also Construction Areas in this chapter.

BOOK VALUE

See Book Value under Land Measures in this chapter.

CLASSROOMS

"Classrooms shall include rooms designed for or adapted to accommodate and used for regularly scheduled group instruction, and including the so-called regular classrooms, special use classrooms such as laboratories and shops; but excluding such rooms as auditoriums, lunchrooms, libraries, and gymnasiums. Storage and other service areas opening into and serving as an adjunct to a particular classroom should be considered a part of that classroom area."[4]

See also Room in this chapter.

CONSTRUCTION AREAS

"The areas of walls, and of piers that are to be included in construction, shall be the total area at each floor level measured through the wall, pier, or column from principal face to face, exclusive of any such area otherwise assigned, such as recessed case and alcove spaces which are assigned as parts of classrooms or other functional floor areas."[5]

CONSTRUCTION COST OF A BUILDING

Construction cost of a building is its contract cost plus costs for architectural and engineering, legal, and educational consultative services rendered in connection with the building's construction, including salaries and expenses for any such services that may be rendered by school district employees. It is the sum of the following accounts in chapter 2: 231, Contract Cost of Building; 232, Cost for Architectural and Engineering Services; 233, Cost for Legal Services; and 234, Cost for Educational Consultative Services. *See also* Contract Cost of a Building and Cost of a Building in this chapter.

---

[3] Ibid., p. 6.
[4] Ibid., p. 5.
[5] Ibid., p. 6.

CONTRACT COST OF A BUILDING

The contract cost of a building is the cost for the actual erection of it, involving such costs as those for general construction contracts plus extras to the contractor and less credits, heating and ventilating contracts, plumbing contracts, electrical contracts, painting contracts, built-in equipment, and outdoor or underground parts of building service systems; and any salaries, construction materials, rental fees for construction equipment, and similar expenses for construction performed by school district employees. Costs for movable equipment are not included. *See also* chapter 4 for distinction between built-in and movable equipment. This cost measure is the same as Account 231, Contract Cost of Building, in chapter 2. *See also* Construction Cost of a Building and Cost of a Building in this chapter.

COST OF A BUILDING

The cost of a building as maintained in the records of the owning unit is the actual cost to that unit in acquiring the building, regardless of how the building may have been acquired.

The cost of a building that has been erected by the owning school district is the construction cost of the original building and any subsequent additions or remodeling, plus any miscellaneous expenses of the district connected with the construction and acquisition of a building and additions, such as advertisements for contracts and expenses connected with the sale of bonds; less the estimated cost of any part of the building that has been removed. A building's cost is the sum of the following accounts in chapter 2: 231, Contract Cost of Building; 232, Cost for Architectural and Engineering Services; 233, Cost for Legal Services; 234, Cost for Educational Consultative Services; and 235, Miscellaneous Costs for Building. The cost of a building does not include debt service costs (payments of principal, interest on debt, and paying agents' fees). *See also* Construction Cost of a Building and Contract Cost of a Building in this chapter.

The cost of a building that has been constructed by employees of the owning school district consists of the direct costs for salaries, materials, use of equipment, planning and supervisory services, and other miscellaneous expenses connected with the erection of the building.

The cost of an existing building that has been purchased, or acquired at some cost through annexation of reorganization, is the purchase cost to the owning district plus costs of any subsequent additions or remodeling less the estimated cost of any part of the building that has been removed.

Purchase cost consists of the purchase price, legal fees, and any other expenses incurred in connection with the purchase of an existing building.

When the actual cost of a building is not known, the estimated cost as of time of acquisition should be used as the cost figure. When a building has been received as a gift, or acquired at no cost through annexation or reorganization, the record entry for its cost is zero plus any costs connected with acquiring and conditioning the building for use, with an indication that it was received as a gift or at no cost to the district.

INSURABLE VALUE OF A BUILDING

The full insurable value of a building is its current replacement cost less deductions for depreciation and noninsurable items.

The replacement cost of a building can be determined in several different ways. One of these methods is through comparison of the building with a recently erected building of similar quality and facilities for which cost figures are available. Another method is through the application of a cost factor per square foot of floor area or per cubic foot of volume. Another is through the application of building cost indices which make it possible to determine a percentage increase or decrease in building costs over the years that in turn can be applied to the original cost of buildings to derive estimates of replacement cost. Still another method is through a detailed appraisal showing the quantity of materials, the amount of labor, and the total cost of each needed to replace the building at current prices. Or, in yet another instance, a combination of methods might prove more feasible.

The rate of depreciation will vary with different types of buildings, their locations, uses, and care. There are several methods of computing depreciation. One that is quite common involves the application of a straight line depreciation rate to the replacement cost. When the depreciation is deducted from the replacement cost, the resulting figure is called the present worth of the building.

Ordinarily, noninsurable items are such things as architects' fees; cost of excavations; brick, stone, or concrete foundations which are below the surface of the lowest basement floor or, where there is no basement, which are below the surface of the ground inside the foundation walls of the building; brick, stone, or concrete foundations of machinery, boilers, or engines which are below the surface of the ground; and underground flues, pipes, wiring, and drains.

The value of these noninsurable items should be estimated and deducted from the present worth of the building to obtain the insurable value.

While a discussion of insurance is beyond the scope of this handbook, it should be noted at this point that, when obtaining insurance on the building, the value of the fixed contents should be added to the insurable value in order to obtain the benefit of the lower building rate on such contents. "Fixed contents" means equipment that is rigidly fastened to the building, such as lockers and machinery fastened to the floor.

Once the insurable value is determined, it is important to keep it up to date. One simple method for doing this is by applying building cost indices to the old insurable value and then deducting depreciation for the interim between the computation of the old and new insurable values. *See also* Replacement Cost of a Building and Present Worth of a Building in this chapter.

PER CLASSROOM COST OF A BUILDING

The per classroom cost of a building is the cost of the building divided by the number of classrooms in the building. For a given school building, it is Account 230, COST OF BUILDING, divided by the sum of Accounts 241.11, Number of Regular Classrooms; 241.211, Number of Kindergarten Rooms; 241.221, Number of Laboratory Rooms; 241.231, Number of Shop Rooms; 241.241, Number of Home Economics Rooms; 241.251, Number of Music Rooms; 241.261, Number of Special Classrooms for Exceptional Children; and 241.271, Number of Other Special Classrooms. These accounts are defined in chapter 2.

PER PUPIL COST OF A BUILDING

The per pupil cost of a building is the cost of the building divided by the pupil capacity of the building. For a given school building, it is Account 230, COST OF BUILDING, divided by Account 222, Pupil Capacity of Building. These accounts are defined in chapter 2.

PER SQUARE FOOT COST OF A BUILDING

The cost per square foot of a building is the total cost of the building divided by the gross area of the building. For any given school building, this would be Account 230, COST OF BUILDING, divided by Account 221, Gross Floor Area of Building Facility. These accounts are defined in chapter 2.

PRESENT WORTH OF A BUILDING

The present worth of a building is its current replacement cost less the deductions for depreciation. *See also* Insurable Value of a Building and Replacement Cost of a Building in this chapter.

PUPIL CAPACITY OF A SCHOOL PLANT

The pupil capacity of a given school plant is the membership that can be accommodated in the classrooms and other instruction areas of the plant for the school day according to existing State approved standards, exclusive of multiple sessions. *See also* MEMBERSHIP in the Glossary and Account 240, Instruction Areas in Building in chapter 2.

Pupil capacity of a given plant is dependent upon existing standards or policies governing the operation of the school in question with respect to three major elements: Class size, organization of the school, and educational program of the school.

A pupil capacity figure should be established in terms of these three major elements for each school building in a plant and recorded. Once established, this figure should be changed only when the standards or policies regulating the three elements are definitely changed or when there is a change affecting capacity in the classrooms or other instruction areas as a result of additions to, or remodeling of, a building.

Pupil capacity for a school is the sum of the capacities of the individual buildings in the school plant; for a school district, it is the sum of the capacities of the individual school plants in the district.

REPLACEMENT COST OF A BUILDING

The replacement cost of a building is the cost of replacing it with another of new material of like kind and quality in a given time and place. *See also* Insurable Value of a Building and Present Worth of a Building in this chapter.

ROOM

A room is a space enclosed with walls or partitions, of fixed or movable type, that provide an acceptable sound barrier. Rooms with movable walls or partitions are counted on the basis of the primary or principal use for which designed and not the secondary use for which adapted.

STORY

A building story is a group of rooms on the same floor or level, or a floor consisting of one room, having clear standing head room of at least 6 feet 6 inches and whose floor is at or above grade level along at least one entire side. "At or above grade level" means that if the horizontal plane of the floor were to be extended on the side in question, no land within twenty feet of the building would be above this plane.

EQUIPMENT MEASURES

BOOK VALUE

See Book Value under Land Measures in this chapter.

COST OF EQUIPMENT

The cost of a piece of equipment is the purchase price paid by the owning unit, including the cost of any accessories or attachments regardless of when they were purchased, plus any freight and installation charges. Expenditures for repairs to a piece of equipment are not included as part of the cost of the equipment;

however, when used equipment is purchased and reconditioned in order to place it in service, such reconditioning costs are included as part of the equipment cost. When the actual cost is not known, the estimated cost as of the time of acquisition is substituted. When equipment has been received as a gift, or acquired at no cost through annexation or reorganization, the record entry for its cost is zero plus any costs connected with acquiring, installing, and conditioning it for use, with an indication that it was received as a gift or at no cost to the district.

INSURABLE VALUE OF EQUIPMENT

The insurable value of a piece of equipment is its present worth. *See also* Present Worth of Equipment and Replacement Cost of Equipment in this chapter.

PRESENT WORTH OF EQUIPMENT

The present worth of a piece of equipment is its current replacement cost less deductions for depreciation. *See also* Insurable Value of Equipment and Replacement Cost of Equipment in this chapter.

REPLACEMENT COST OF EQUIPMENT

The replacement cost of a piece of equipment is the cost of replacing it with another of new material of like kind and quality in a given time and place. *See also* Insurable Value of Equipment and Present Worth of Equipment in this chapter.

CHAPTER 4

Supplies and Equipment

THIS CHAPTER, with some minor modifications, is the same as chapter 11 in Handbook II, *Financial Accounting for Local and State School Systems,* of the State Educational Records and Reports Series. Its purpose is to provide some guides to the solution of that ever-present problem in property and financial accounting —distinguishing between supplies and equipment. These guides consist of criteria for classifying a material item as a supply, criteria for classifying a material item as equipment, a delineation between built-in and movable equipment, and a detailed list of material items in which the items are distinguished as supplies or as equipment. (*See also* EQUIPMENT and SUPPLY in the Glossary.)

CRITERIA FOR SUPPLY ITEMS

A supply item is any article or material which meets any *one* or more of the following conditions:

1. It is consumed in use;
2. It loses its original shape or appearance with use;
3. It is expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it;
4. It is an inexpensive item, having characteristics of equipment, whose small unit cost makes it inadvisable to capitalize the item; or
5. It loses its identity through incorporation into a different or more complex unit or substance.

CRITERIA FOR EQUIPMENT ITEMS

An equipment item is a movable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles which meets *all* of the following conditions:

1. It retains its original shape and appearance with use;
2. It is nonexpendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit;

3. It represents an investment of money which makes it feasible and advisable to capitalize the item; and
4. It does not lose its identity through incorporation into a different or more complex unit or substance.

DISTINGUISHING BETWEEN BUILT-IN AND MOVABLE EQUIPMENT

Another aspect of the equipment problem is that of distinguishing between built-in and movable equipment. This is important because of differences in accounting for these two types.

Built-in equipment consists of two types: (1) Equipment built into buildings and (2) equipment built into grounds. Because it is counted as part of the building or grounds, its cost is included in the cost of a building or in the cost for site improvements. On the other hand, movable equipment is counted separately and its cost is not included in building costs or costs for site improvements, even though it may be assigned to a specific building or site.

Equipment which is built into buildings consists of equipment items that are integral parts of buildings. That is, the equipment is permanently fastened to the building, functions as part of the building, has a useful life approximately equal to that of the building, and causes appreciable damage to the building if removed. Examples of such equipment are bulletin boards, counters, basketball backboards, shelving, stage curtains, and building service systems, such as ventilating, heating, lighting, communication, and water systems.

Built-in equipment may be incorporated into a building at the time the building is erected or at a later date. In either case, it is classified as part of the building and accounted for in the same manner.

Equipment which is built into grounds consists of equipment items that are permanently attached to the grounds and function as part of the grounds. Examples of such equipment are flagpoles, gates, goalposts, underground storage tanks which are not part of a building service system, and lawn sprinkling systems.

Movable equipment consists of equipment items that are transportable from one location to another without appreciable damage or change to the location from which they are removed or to the location where they are installed. They do not function as integral parts of the building or grounds and are not permanently fastened or attached to the building or grounds. A piece of equipment that is simply bolted or screwed to the floor, such as a heavy lathe or a desk, and that can be moved as a unit once these bolts have been removed is "movable equipment." The term "movable" refers to permanency of installation and whether or not the equipment is built-in, and not to size or weight.

ALPHABETICAL LIST OF SUPPLIES AND EQUIPMENT

Presented on the following pages is a single list of supply and equipment items. Supply items are indicated by the letter S and equipment items are indicated by the letter E appearing after the items. In order to classify an item as supply or as equipment, it should be located alphabetically. When the item is found, the S or E appearing after the item in question will indicate whether it should be classified as supply or as equipment. While the list of material items in this chapter is rather extensive, it is not practical, even if it were possible, to make it complete. If a specific item cannot be found in the list, it is suggested that a similar item be located to serve as a guide.

The list should be used in conjunction with the criteria for supplies and equipment presented above. **In cases of doubt as to whether an article should be classified as supply or as equipment, the issue should be resolved in terms of the criteria.**

Items of built-in equipment are not included in the list because they are counted as part of the building.

A

Abrasives—S
Absorbent Cotton—S
Account Books—S
Accounting Forms—S
Accounting Machines—E
Acetylene—S
Achievement Tests—S
Acids—S
Adding Machine Ribbons—S
Adding Machine Tapes—S
Adding Machines—E
Addressing Machine Plates—S
Addressing Machine Ribbons—S
Addressing Machine Stencils—S
Addressing Machines—E
Adhesive Tape—S
Adzes—S
Air, Compressed—S
Air Compressors—E
Air Conditioning Units, Casement—E
Air Gauges, Tire—S
Air Hoists—E
Albums—S
Alcohol—S
Alidades, Telescopic—E
Alignment Gauges, Camber, Toe-in, etc.—E
Ammonia—S
Ampules—S
Anatomical Charts—S
Anatomical Models—E
Andirons—E
Anemometers—E
Anesthetics—S
Aniline Dyes—S
Animal Boxes—S
Anti-freeze—S
Antiseptic Gauze—S

E—Equipment may be capital outlay or replacement. *See* CAPITAL OUTLAY and REPLACEMENT in GLOSSARY OF TERMS.

Antiseptics—S
Antitoxins—S
Anvils—E
Apparatus Cabinets—E
Applicators, Throat—S
Aprons—S
Aquariums—E
Arc Welding Apparatus—E
Arch Supports—S
Archery Sets—S
Architect's Scales, 1 in. meas.—S
Armature Growlers—E
Arrows—S
Art Canvases—S
Art Crayons—S
Art Erasers—S
Art Paints—S
Art Paper—S
Asbestos—S
Ash Cans—S
Asphalt—S
Asphalt Roofing and Siding—S
Astringents—S
Astrographs, Wall—E
Athletic Uniforms—S
Atlases—S
Atomizers—S
Audiometers—E
Auger Bits—S
Augers—S
Autoclaves—E
Automatic Regulating Valves—S
Automobile Accessories—S
Automobile Controls for Handicapped Persons—S
Automobile Defrosters—S
Automobile Fuel Tanks—S
Automobile Heaters—S
Automobile Lifts—E
Automobile Signals—S
Automobile Tires and Tubes—S
Automobiles—E
Awls—S
Axes—S

B

Babbit Metal—S
Badges—S
Badminton Rackets—S
Bags, Laundry—S
Baking Pans—S
Baking Powder—S
Baking Soda—S
Balances, Beam—E
Balances, Small Spring—S
Baling Presses, Compression Moulding—E
Ball Bearings—S
Ball Peen Hammers—S
Balloons—S
Ballot Boxes—S
Balls—S
Band Instruments—E
Band Saw Blades—S
Band Saws—E
Bandages—S
Bands, Rubber—S
Banners—S
Barber Shop Tools, Electrical—E
Barber Shop Tools, Hand—S
Barber Type Furniture—E
Barographs—E
Barometers—E
Barrels—S
Bars, Horizontal, Portable—E
Baseballs—S
Bases, Baseball—S
Bases, Electric Lamp—S
Basins, Portable—S
Basketball Shoes—S
Basketballs—S
Baskets, Container—S
Bath Curtains—S
Bath Mats—S
Bath Robes—S
Bathtub Fittings—S
Batons—S
Bats—S
Batteries, Electric—S
Battery Chargers—E
Battery Elements—S
Batting, Cotton—S
Beads, Arts and Crafts—S
Beakers—S
Bean Bags—S
Bearings, Ball—S
Bearings, Roller—S
Beaters, Egg, Electric—E
Beaters, Egg, Hand—S
Beauty Class Furniture—E

E—Equipment may be capital outlay or replacement. *See* CAPITAL OUTLAY and REPLACEMENT in GLOSSARY OF TERMS.

Bed Pans—S
Bed Spreads—S
Bed Springs—S
Bedding—S
Beds—E
Beef Extract—S
Beeswax—S
Bellows, Hand—S
Bellows, Power—E
Bells, Small Hand or Desk—S
Belt Dressings—S
Bench Stops—S
Benches—E
Benzene—S
Bevels—S
Bicycle Racks, Portable—E
Bicycles—E
Billheads—S
Billing Machines—E
Binders, Agricultural—E
Binders, Looseleaf—S
Binding Cloth—S
Binding Cord—S
Biological Charts—S
Biological Models—E
Biology Specimens—S
Bit Braces—S
Bit Tools—S
Bits—S
Blackboard Pointers—S
Blackboards, Portable—E
Blackboards, Small Slate—S
Bladders—S
Blades, Saw—S
Blankets—S
Blanks, Printed—S
Bleachers, Portable—E
Bleaches—S
Blocks, Hat—S
Blocks, Kindergarten—S
Blocks, Surface Hardened—S
Blocks, Terminal—S
Blood Analysis Apparatus, Complete—E
Blood Plasma Cabinets—E
Blood Pressure Apparatus—E
Blotter Holders—S
Blotter Pads—S
Blotters—S
Blowpipes—S
Blue Print Machines—E
Blue Print Paper—S
Bluing—S
Boards, Bread—S
Boards, Bulletin, Portable—E
Boards, Carrom—S
Boards, Checker—S
Boards, Drawing—S
Boards, Emery—S
Boards, Ironing—S
Boards, Lumber—S
Boards, Mounting—S
Boards, Sandwich—S
Boards, Wash—S
Boats or Canoes—E
Bobbins—S
Bodies, Bus—E
Bodies, Truck—E
Bodkins—S
Boiler Cleaners—S
Boiler Compounds—S
Boiler Firing Tools—S
Bolt Cutters—S
Bolts—S
Bond Paper—S
Book Cards—S
Book Ends—S
Book Jackets—S
Book Plates—S
Book Pockets—S
Book Records—S
Book Stacks—E
Book Trucks—E
Bookbinding Machinery—E
Bookcases, Sectional—E
Bookcloth—S
Bookcovers—S
Bookkeeping Forms—S
Bookkeeping Machines—E
Books, Cash—S
Books, Composition—S
Books, Library—E
Books, Looseleaf Note—S
Books, Record—S
Books, Text—S
Boring Machines, Precision Table or Vertical Types—E
Bottle Syphons—S

E—Equipment may be capital outlay or replacement. See CAPITAL OUTLAY and REPLACEMENT in GLOSSARY OF TERMS.

Bottles—S
Bowling Alley Pins—S
Bowls—S
Bowls, Water Closet—S
Bows, Archery—S
Box Files, Cardboard—S
Boxes, Electrical—S
Boxing Gloves—S
Boxing Rings, Complete—E
Boyle's Law Apparatus, Complete Unit—E
Brake Lining—S
Brake Lining Machines—E
Brakes, Complete Replacement Units—S
Brakes and Folders, Hand or Power—E
Brass Polishes—S
Brass Rods—S
Brass Sheet—S
Bread Boards—S
Bread Knives—S
Bread Pans—S
Bread Slicers, Mechanical—E
Bread Toasters, Electric—E
Breakers, Circuit—S
Bricks—S
Bridges, Wheatstone and Similar—E
Bridles—S
Briefcases—S
Broilers, Electric—E
Bronze, Casting—S
Bronzing Liquid—S
Brooms, Hand—S
Brooms, Power Driven—E
Brushes—S
Buck Saws—S
Buckets—S
Buffers, Electric—E
Bug Sprays—S
Bulbs, Electric Light—S
Bulbs, Flower—S
Bulletin Boards, Portable—E
Bunting—S
Burettes—S
Burlap—S
Burners, Bunsen—S
Bus Accessories—S
Bus Repair Parts—S
Bus Tickets—S
Bus Tires and Tubes—S
Bus Tokens—S
Bus Wagons—E
Buses—E
Bushings—S
Butter Spreaders—S
Buttons—S
Buttons, Push—S
Buzzers—S

C

Cabinets, Apparatus—E
Cabinets, Beverage Cooling, Ice or Electric—E
Cabinets, Filing—E
Cabinets, Frozen Food Storage—E
Cabinets, Ice Cream, Ice or Electric—E
Cabinets, Laboratory—E
Cabinets, Lantern Slide—E
Cabinets, Print, Drafting—E
Cabinets, Printers, Galley—E
Cabinets, Printers, Type—E
Cabinets, Supply—E
Cable—S
Cake Knives—S
Cake Pans—S
Cake Soaps—S
Calcimine—S
Calculating Machines—E
Calendar Pads—S
Calendar Stands—S
Calendars—S
Calico—S
Calipers—S
Call Bells—S
Calorimeters, Continuous Flow—E
Calorimeters, Electric—E
Cameras, Motion Picture—E
Cameras, Still—E
Can Covers—S
Can Openers—S
Candies—S
Candlesticks—S
Canes—S
Canners—E
Canoes—E

E—Equipment may be capital outlay or replacement. *See* CAPITAL OUTLAY and REPLACEMENT in GLOSSARY OF TERMS.

Cans, Ash—S
Canvas—S
Caps, Metal—S
Carbide—S
Carbon Dioxide—S
Carbon Paper—S
Carbon Ribbons—S
Carborundum Stones—S
Carburetors—S
Card Holders—S
Card Punching and Sorting Devices—E
Card Racks—E
Card Tables—E
Cardboard—S
Cardboard Boxes—S
Cards—S
Carpenters' Squares—S
Carpet Beaters—S
Carpets—E
Carrom Boards—S
Carrom Cues—S
Carrom Rings—S
Carving Knives—S
Cases, Brief—S
Cases, Cardboard—S
Cases, Display—E
Cases, File—E
Cases, Laboratory—E
Cases, Supply—E
Cases, Type—E
Cash Boxes—S
Cash Registers—E
Casting Bronze—S
Catalogue Cards—S
Catches—S
Cattle—E
Caulking Compounds—S
Caulking Irons, All Sizes—S
Caustics—S
Cellophane—S
Celluloid—S
Cement, Construction—S
Cement, Liquid—S
Centering Machines—E
Centrifuges—E
Certificates—S
Chafing Dishes—S
Chain Hoists—E
Chains—S
Chains, Tire—S
Chair Pads—S
Chairs—E
Chairs, Folding—E
Chalks—S
Chamois—S
Change Holders—S
Charcoal—S
Charge Slips—S
Chargers, Battery—E
Chart Stands—E
Charts—S
Chassis, Bus—E
Chassis, Truck—E
Check Handling Machines—E
Check Writers—E
Checkbooks—S
Checker Boards—S
Checkers—S
Checks, Brass—S
Cheesecloth—S
Chemicals—S
Chemistry Glassware—S
Chemistry Rubber Goods—S
Chinaware—S
Chisels, in Sets—E
Chisels, not in Sets—S
Choppers, Food, Hand-Operated—S
Choppers, Food, Power—E
Circuit Breakers—S
Clamps—S
Clay—S
Clay Modeling Tools—S
Cleaners, Flue—S
Cleaners, Steam Vapor—E
Cleaners, Vacuum—E
Cleaning Compounds—S
Clinometers, Photoelectric—E
Clippers, Hair, Electric—E
Clippers, Hair, Hand—S
Clips—S
Clocks, Desk—S
Clocks, Wall—E
Cloth—S
Cloth Cutting Machines—E
Cloth Nets—S
Clothes Baskets—S
Clothes Brushes—S

E—Equipment may be capital outlay or replacement. *See* CAPITAL OUTLAY and REPLACEMENT in GLOSSARY OF TERMS.

Clothes Dryers—E
Clothes Hooks—S
Clotheslines—S
Clothespins—S
Clutch Rebuilding Apparatus—E
Coal—S
Coal Bags—S
Coal Hods—S
Coal Screens—S
Coal Scuttles—S
Coal Shovels—S
Coat Hangers—S
Coat Hooks—S
Cocoa Mats—S
Coffee Cans—S
Coffee Grinders—E
Coffee Percolators, Electric—E
Coffee Pots—S
Coffee Urns—E
Coin, Currency, and Check Handling Machines—E
Coke—S
Colanders—S
Collapsible Tables—E
Colored Pencils—S
Colorimeters—E
Coloring Dyes—S
Combines—E
Combs—S
Combustion Analyzers—E
Comparators—E
Compasses, Blackboard—S
Compasses, Drawing—S
Compasses, Magnetic—E
Compasses, Magnetic, Pocket—S
Compounds, Chemical—S
Compounds, Cleaning—S
Compounds, Grinding—S
Compounds, Patching—S
Compressed Air—S
Compressors, Air—E
Computing Machines—E
Condensers, Electronic—S
Condensers, Ignition Distribution—S
Condiments—S
Conduit Boxes—S
Conduits and Fittings—S
Connecting Rod Aligners—E
Connecting Rod Boring Machine—E
Connecting Rod Rebabbiting Jigs—E
Connectors, Wire—S
Construction Paper—S
Containers—S
Conveyors—E
Cookers, Pressure—E
Cooking Stoves—E
Cooking Utensils—S
Coolers, Water—E
Coping Saw Blades—S
Copper—S
Coppers, Soldering—S
Copyholders—S
Cord—S
Cords, Electric—S
Cores, Valve—S
Cork—S
Corkscrews—S
Cornices, Metal—S
Correction Fluid, Stencil—S
Corrosives—S
Corrugated Paper—S
Costumers—E
Costumes, Theatrical—S
Cots—E
Cotter Pins—S
Cotton, Absorbent—S
Cotton Gauze—S
Couches—E
Counter Freezers—E
Counters, Revolution and Stroke—S
Countersinks—S
Couplings—S
Coveralls—S
Covers—S
Crayons—S
Crockery—S
Crocks—S
Cross-Section Paper—S
Crucibles—S
Crude Oil—S
Crushed Rock—S
Crystals, Watch—S
Cues, Carrom—S
Cultivators—E
Culverts, Sheet Metal—S
Cup Awards—S
Cup Grease—S
Cup Hooks—S

E—Equipment may be capital outlay or replacement. *See* CAPITAL OUTLAY and REPLACEMENT in GLOSSARY OF TERMS.

Cupboards—E
Cups—S
Curling Irons—S
Curtain Rods—S
Curtains, Shower and Window—S
Cuticle Pushers—S
Cutlery—S
Cutters, Glass—S
Cutters, Pastry—S
Cutters, Plane—S
Cylinder Boring Machines—E
Cylinder Oils—S
Cylinders, Dictating Machine—S
Cylinders, Gas—E
Cylinders, Hydrometer Jar—S
Cylinders, Mailing—S

D

Dampers—S
Date Stamps—S
Daters—S
Dating Machines—E
Decorations—S
Deep Fat Fryers—E
Deep Freezers—E
Dental Abrasive Points—S
Dental Benches—E
Dental Cabinets—E
Dental Chairs—E
Dental Charts—S
Dental Drilling Apparatus—E
Dental Drills—S
Dental Instruments, Small—S
Deodorizers—S
Desk Blotters—S
Desk Lamps—S
Desk Letter Baskets—S
Desk Pads—S
Desks—E
Developers, Photographic—S
Developing Tanks—S
Dextrin—S
Dextrose—S
Diaries—S
Dictating Machine Cylinders—S
Dictating Machines—E
Dictionaries, Abridged—S
Dictionaries, Large Unabridged—E
Dictionary Stands—E
Dies, in Sets—E
Dies, not in Sets—S
Diesel Engines, Integral Parts of Larger Units—S
Diesel Engines for use in Classrooms —E
Diploma Covers—S
Diploma Ribbons—S
Diploma Seals—S
Diplomas—S
Discs, Optical—E
Discs, Phonograph—S
Dish Brushes—S
Dish Cloths—S
Dish Pans—S
Dish Trucks—E
Dishes—S
Dishwashing Machines—E
Disinfectants—S
Display Cases—E
Display Mounts—S
Dissecting Sets—S
Distilled Water—S
Distilling Apparatus—E
Distributor Boxes—S
Distributors—S
Ditto Machines—E
Dividers—S
Doilies—S
Dolls—S
Door Mats—S
Doors—S
Dowels—S
Drafting Instruments—S
Drafting Machines—E
Draglines—S
Drain Cleaners—S
Drain Pans—S
Drain Plugs—S
Drain Plungers—S
Drain Tile—S
Drainpipe Flushers—S
Drapery Cloth—S
Drapes—S
Drawing Boards—S
Drawing Compasses—S
Drawing Instruments—S
Drawing Paper—S

E—Equipment may be capital outlay or replacement. *See* CAPITAL OUTLAY and REPLACEMENT in GLOSSARY OF TERMS.

Drawing Pens—S
Drawing Tables—E
Dressers, Emery Wheel—S
Dressings, Belt—S
Drier, Ink—S
Drier, Paint—S
Drier, Varnish—S
Drift Meters—E
Drift Pins, all Sizes—S
Drill Bits—S
Drill Points—S
Drill Presses, Bench, Floor, or Radial—E
Drills, Hand—S
Drills, Power—E
Drinking Water Coolers, Electric or Ice—E
Drugs—S
Drums, Bass, Kettle, Snare—E
Drums, Fiber—S
Drums, Metal—S
Dry Cells—S
Dry Measures—S
Dryers, Clothes—E
Dryers, Hair—E
Drygoods—S
Drying Units, Infra-red—E
Dumbbells—S
Duplicating Machine Brushes—S
Duplicating Machine Ink—S
Duplicating Machine Paper—S
Duplicating Machine Parts—S
Duplicating Machine Rolls—S
Duplicating Machines—E
Dustcloths—S
Dusters—S
Dustpans—S
Dyes—S

E

Earthenware—S
Easels—E
Edge Tools, except Cutting Dies—S
Educational Tests—S
Eggbeaters, Electric—E
Eggbeaters, Hand—S
Elastic—S
Electric Batteries—S
Electric Clippers, Sheep, Horse—E
Electric Cords—S
Electric Dishwashers—E
Electric Floor Scrubbers—E
Electric Fuses—S
Electric Hot Plates—E
Electric Irons—E
Electric Lamp Bases—S
Electric Light Bulbs—S
Electric Mixers—E
Electric Sanding Machines—E
Electric Switches—S
Electric Toasters—E
Electric Tube Testers—E
Electric Vacuum Cleaners—E
Electric Waxing Machines—E
Electric Welding Apparatus—E
Electric Wires—S
Electrical Boxes—S
Electrodes—S
Electrolysis Apparatus—E
Electromagnets, Laboratory—S
Electronic Components—S
Electronic Deviation Meters—E
Electronic Frequency Meters—E
Electronic Power Supply and Voltage Regulators—E
Electronic Recording Devices, Graphical and Visual—E
Electronic Tubes—S
Electronic Volt-Ohmmeters—E
Elements, Battery—S
Embossers—E
Embossing Fluid—S
Embossing Pans—S
Emery Boards—S
Emery Cloth—S
Emery Powder—S
Emery Wheel Dressers—S
Emery Wheels—S
Enamel—S
Enameled Ware—S
End Tables—E
Engineer's Scales, Measure—S
Engine Flushing Machines—E
Engines, for use in Classrooms—E
Engines, Integral Parts of Larger Units—S
Enlargers—E

E—Equipment may be capital outlay or replacement. *See* CAPITAL OUTLAY and REPLACEMENT in GLOSSARY OF TERMS.

Envelope Sealers—E
Envelopes—S
Epsom Salts—S
Eradicator, Ink—S
Erasers, Electric—E
Erasers, Hand—S
Essences—S
Exhibit Cases—E
Exposure Meters, Camera—E
Extensometers—E
Extinguishers, Fire—E
Extractors—E
Extracts—S
Eye Charts—S
Eyelets—S

F

Fabrics—S
Face and Eye Shields—S
Faces, Archery—S
Falling Weight Rammers—E
Fans, Electric, Portable—E
Fasteners—S
Fasteners, Apparel—S
Faucets, Combination or Single—S
Feldspar—S
Felt—S
Fencing Foils—S
Ferrules—S
Fertilizers—S
Fiber Rod—S
Fiber Sheets—S
Fiber Tubes—S
Fiberboard—S
Figures, Geometrical, Models, in Sets —E
File Boxes—S
File Cards—S
File Folders—S
Files, Wood and Metal Working—S
Filing Cabinets—E
Filing Machines—E
Filings—S
Fillers, Battery—S
Fillers, Ink—S
Fillers, Paint—S
Fillers, Wood—S
Film Cement—S
Films—S
Filter Paper—S
Filters, Small—S
Fingers, Rubber—S
Fire Axes—S
Fire Extinguisher Refills—S
Fire Extinguishers—E
Fire Hooks—S
Fire Shovels—S
Fire Tongs—S
Fireplace Fixtures—E
Fittings, Lubrication—S
First Aid Kits—S
Flags—S
Flashlights—S
Flasks—S
Flat Irons, Electric—E
Flavorings—S
Flaxseed—S
Flexible Cord Sets—S
Flexible Metal Hose—S
Flexible Metal Tubing—S
Floats, Hydrometer—S
Floats, Plumbing—S
Floor Oil—S
Floor Scrubbers, Electric—E
Floor Waxes—S
Flour—S
Flower Bulbs—S
Flowerpots—S
Flowers—S
Flue Cleaners—S
Fluorescent Lamps—S
Fluorescent Starters—S
Fluoroscopes—E
Flushers, Drainpipe—S
Flush Valves—S
Flux—S
Flypaper—S
Fly Sprays—S
Folders—S
Folding Chairs—E
Folding Tables—E
Food—S
Football Dummies, Tackling—S
Football Shoes—S
Football Uniforms—S
Footballs—S
Forceps—S

E—Equipment may be capital outlay or replacement. *See* CAPITAL OUTLAY and REPLACEMENT in GLOSSARY OF TERMS.

Forges—E
Forks, Silverware—S
Forks, Spading—S
Forks, Tuning—S
Formaldehyde—S
Forms, Dress—E
Forms, Geometrical, Model, in Sets—E
Forms, Printed—S
Foundry Machinery—E
Frames, Blueprint—E
Frames, Door—S
Frames, Mirror—S
Frames, Ophthalmic—S
Frames, Picture—S
Frames, Saw—S
Frames, Window—S
Freezers—E
Freezers, Ice Cream—E
Frequency Meters—E
Friction Tape—S
Fruits—S
Fuels—S
Fumigants—S
Fumigators—S
Fungicides—S
Funnels—S
Furnaces, Heat Treating—E
Furnaces, Laboratory—E
Furnaces, Remelting, Type Metal—E
Furniture—E
Furniture Polish—S
Fuses—S

G

Gages, Tire—S
Galvanometers—E
Galvanoscopes—E
Games—S
Garbage Cans—S
Garden Hose—S
Garden Tools—S
Garments—S
Garnet Paper—S
Gas Compressors—E
Gas Cylinders—E
Gas Mantels—S
Gas Meters, Laboratory Type—E
Gas Plates—E
Gas Stoves—E
Gases—S
Gaskets—S
Gasoline—S
Gasoline Dispensing Pumps, Electric—E
Gasoline Dispensing Pumps, Hand Operated—S
Gauges, Tire—S
Gauze—S
Gear Cutting Machines—E
Gears—S
Gelatin—S
Gelatin Duplicators—E
Gelatin Pads—S
Generators, Integral Parts of Larger Units—S
Generators, not Integral Parts of Larger Units—E
Geographic Globes, Large Stand Type—E
Geographic Globes, Small Desk Type—S
Glass—S
Glass, Watch—S
Glass Cutters—S
Glass Wool—S
Glasses, Drinking—S
Glasses, Magnifying—S
Glasses, Ophthalmic—S
Glassware—S
Glaze—S
Glides—S
Globes, Electric Light—S
Globes, Geographic, Large Stand Type—E
Globes, Geographic, Small Desk Type—S
Gloves, Rubber—S
Glue—S
Glycerin—S
Goggles—S
Graduated Measures—S
Graph Paper—S
Graphite—S
Grass Seed—S
Grass Shears, Hand Operated—S
Grass Shears, Power Operated—E

E—Equipment may be capital outlay or replacement. *See* CAPITAL OUTLAY and REPLACEMENT in GLOSSARY OF TERMS.

Grates, Stove—S
Gravel—S
Grease—S
Grease Guns, Air, Gun Only—S
Grease Guns, Hand—S
Grinders, Hand Operated—S
Grinders, Power Operated—E
Grinding Compounds—S
Grinding Wheels—S
Groceries—S
Guards, Arm—S
Guards, Lamp—S
Guards, Shin—S
Gummed Cloth—S
Gummed Figures—S
Gummed Labels—S
Gummed Seals—S
Gummed Tape—S
Guns, Starting—E
Gym Shoes—S
Gypsum—S

H

Hacksaws—S
Hair Clippers, Electric—E
Hair Clippers, Hand—S
Hair Dryers—E
Hairpins—S
Hall Trees—E
Hammers, Autobody, Pneumatic, etc. —E
Hammers, Ball Peen—S
Hammers, Electric, Hand—E
Hammers, Light Forged—S
Hammers, Sledge—S
Hampers—S
Hand Bags—S
Hand Saws—S
Hand Stamps—S
Hand Tools, in Sets—E
Hand Tools, not in Sets—S
Hand Tools, Power Driven, Pneumatic and Electric—E
Hand Trucks—E
Handballs—S
Handbooks—S
Handles—S
Handscrews, Wood and Iron—S
Hangers, Clothing—S
Hangers, Hardware—S
Hardware—S
Harnesses—E
Harrows—E
Hat Blocks—S
Hatchets—S
Headlights—S
Heaters, Portable—E
Heating Pads—S
Hectographs—E
Hemp Fibre—S
Henna—S
Hinges—S
Hods, Coal—S
Hoes, Garden—S
Hoists, Electric or Pneumatic—E
Holders, Blotter—S
Holders, Change—S
Holders, Copy—S
Holders, Dictionary—E
Hooks—S
Horns, Motor Vehicles—S
Horses—E
Horses, Gym Equipment—E
Horseshoes—S
Hose, Apparel—S
Hose, Flexible Metal—S
Hose, Garden—S
Hose Clamps—S
Hose Nozzles—S
Hot Plates—E
Hot Water Bottles—S
Hurdles—E
Hydraulic Jacks, Garage Type—E
Hydrometer Floats—S
Hydrometers—S
Hygrometers—S
Hypodermic Needles—S
Hypodermic Syringes—S

I

Ice—S
Ice Bags—S
Ice Cream Freezers—E
Ignition Coils—S
Incandescent Lamps, Bulbs—S
Index Cards—S

E—Equipment may be capital outlay or replacement. *See* CAPITAL OUTLAY and REPLACEMENT in GLOSSARY OF TERMS.

Index Labels—S
Index Tabs—S
Indian Clubs—S
Inductance Standards—E
Ink—S
Ink Drier—S
Ink Eradicator—S
Ink Pads—S
Inkwells and Parts—S
Inner Tubes, Auto—S
Insect Nets—S
Insect Screening—S
Insecticides—S
Insignia—S
Instruments, Band and Musical—E
Instruments, Dental, Small—S
Instruments, Drafting—S
Instruments, Drawing—S
Instruments, Medical, Small—S
Instruments, Musical—E
Instruments, Recording, Electrical —E
Instruments, Surgical, Small—S
Insulators—S
Intelligence Tests—S
Interferometers—E
Interval Timers—S
Iodine—S
Iodoform—S
Iron Filings—S
Iron Gauze—S
Ironers—E
Iron, Sheet—S
Iron Wedges—S
Ironing Boards—S
Irons, Electric—E

J

Jackets, Book—S
Jacks, Garage Type, Hydraulic—E
Jacks, Mechanical—S
Jars—S
Jointers—E
Joints, Plumbing—S
Juice Extractors, Electric—E
Jump Standards—E

K

Kerosene—S
Kettles—S
Key Racks—E
Key Rings—S
Keys—S
Keyboards, Piano, Paper—S
Keyhole Saws—S
Kilns—E
Kitchen Tables—E
Kitchen Utensils—S
Kits, First Aid—S
Knee Pads—S
Knives—S

L

Labels—S
Laboratory Balances, Beam—E
Laboratory Fittings, Plumbing—S
Laboratory Furniture—E
Laboratory Glassware—S
Laboratory Models—E
Laboratory Mounts—S
Laboratory Tools, Small Hand—S
Lacing—S
Lacquers—S
Lactose—S
Ladles—S
Lagscrews—S
Lamp Bases—S
Lamp Bulbs—S
Lamps, Desk—S
Lamps, Drafting Table—S
Lamps, Electric Floor—E
Lantern Slide Cabinets—E
Lantern Slides—S
Lanterns—S
Lathes, Brake Drum—E
Lathes, Engine—E
Lathes, Turret, or Automatic Screw Machines—E
Lathes, Wood Turning—E
Laths—S
Lawn Mowers—E
Lawn Rollers—E
Lawn Sprinklers, Movable—S
Lead—S

E—Equipment may be capital outlay or replacement. *See* CAPITAL OUTLAY and REPLACEMENT in GLOSSARY OF TERMS.

Lead Pencils—S
Lead, Red—S
Lead, Slug and Rule Casting Machines, Elrod—E
Leather—S
Leather Brief Cases—S
Leather Working Tools, Hand—S
Lecterns—E
Ledgers—S
Lenses—S
Letter Baskets—S
Letter Files—S
Letter Openers—S
Letter Presses—E
Letter Scales—S
Letterheads—S
Lettering Pens—S
Levels, Precision Machinists'—S
Levels, Small or Carpenters'—S
Library Books—E
Library Furniture—E
Library Trucks—E
Lifts, Vehicle—E
Light Bulbs—S
Light Globes—S
Lighting Units, Blueprinting—E
Lime—S
Line Markers, Large Push Type—E
Line Markers, Small—S
Linens—S
Liners, Staff, Music—S
Liners, Type—S
Lining, Brake—S
Lining, Cloth—S
Linoleum—S
Linotype Metals—S
Linotypes—E
Linseed Oil—S
Liquid Bronzing—S
Liquid Polishes—S
Liquid Soaps—S
Litmus Paper—S
Livestock—E
Loam—S
Lockers, not Built-in—E
Locknuts—S
Locks, Small, not Built-in—S
Looms—E
Looseleaf Notebooks—S
Lubricants—S
Lubricating Oil—S
Lubrication Fittings—S
Lugs, Soldering—S
Lumber—S

M

Machine Tools—E
Machinery, Canning—E
Machinery, Cement Making—E
Machines, Adding—E
Machines, Addressing—E
Machines, Billing—E
Machines, Bookkeeping—E
Machines, Brake Lining—E
Machines, Calculating—E
Machines, Check Handling—E
Machines, Coin Handling—E
Machines, Coin Operated—E
Machines, Dating, Power—E
Machines, Dating, Small Hand—S
Machines, Dictating—E
Machines, Dishwashing—E
Machines, Drafting—E
Machines, Drycleaning—E
Machines, Duplicating—E
Machines, Laundry—E
Machines, Mimeograph—E
Machines, Mixing—E
Machines, Numbering, Power—E
Machines, Numbering, Small Hand—S
Machines, Polishing—E
Machines, Pressing—E
Machines, Sanding—E
Machines, Scrubbing—E
Machines, Sewing—E
Machines, Stamping, Power—E
Machines, Stamping, Small Hand—S
Machines, Tabulating—E
Machines, Washing—E
Machines, Waxing—E
Magazine Covers—S
Magazine Racks, Large Stand—E
Magnets, Laboratory—S
Magnifying Glasses—S
Mail Boxes—S
Mallets—S

E—Equipment may be capital outlay or replacement. *See* CAPITAL OUTLAY and REPLACEMENT in GLOSSARY OF TERMS.

Manicuring Tools—S
Manila Files—S
Manila Folders—S
Manila Rope—S
Map Tracks—S
Maps—S
Markers, Line, Large Push Type—E
Markers, Line, Small—S
Matches—S
Matrix, Type—S
Mats, Door and Bath—S
Mats, Gymnasium, Tumbling, Wrestling—S
Mattocks—S
Mattresses—S
Mauls—S
Meal—S
Meats—S
Mechanical Drawing Instruments—S
Mechanical Pencils—S
Medals—S
Medical Instruments, Small—S
Medicine Balls—S
Medicine Cases—E
Medicines—S
Megaphones—S
Memo Books—S
Mending Materials—S
Mesh, Steel Wire—S
Metabolism Apparatus—E
Metal Polishes—S
Metal Working Machinery—E
Metal Working Tools, Small, Hand Operated—S
Metals, Die Casting—S
Metals, Laboratory—S
Metals, Linotype—S
Meter Sticks—S
Meters, Watt, Laboratory Type—E
Microfilm Readers and Viewers for Office Use—E
Micrometers, in Sets—E
Micrometers, not in Sets—S
Microprojectors—E
Microscopes—E
Milk Cans—S
Milking Machines—E
Milliammeters—E
Milling Machines, Bench or Floor—E
Millivoltmeters—E
Mimeograph Machines—E
Mimeograph Paper—S
Mineral Wool—S
Minerals, Laboratory—S
Minute Books—S
Mirror Frames—S
Mirrors, Large Wall—E
Mirrors, Small—S
Mitre Boxes—E
Mixers, Electric—E
Modeling Clay—S
Modeling Tools—S
Models, Shop and Laboratory—E
Molding, Metal—S
Mop Pails—S
Mop Trucks—E
Mop Wringers—S
Mops—S
Mortar—S
Mortisers—E
Moss—S
Motion Picture Projectors—E
Motor Analyzers—E
Motor Generator Sets—E
Motor Vehicle Parts—S
Motor Vehicles—E
Motorcycles—E
Motors, Integral Parts of Larger Units—S
Motors, not Integral Parts of Larger Units—E
Mounting Boards—S
Mouse Traps—S
Mowers, Lawn—E
Mucilage—S
Music Stands—E
Music, Sheet—S
Musical Instruments—E
Muslin—S
Mustard—S

N

Nail Polishes—S
Nails—S
Napkins—S
Napkins, Sanitary—S
Neatsfoot Oil—S

E—Equipment may be capital outlay or replacement. *See* CAPITAL OUTLAY and REPLACEMENT in GLOSSARY OF TERMS.

Needles—S
Needles, Hypodermic—S
Negative Racks—S
Negative Tanks—S
Nets, Cloth—S
Nets, Steel—E
Newspapers—S
Nibbling Machines—E
Nickel Polishes—S
Noise and Field Strength Meters—E
Notebook Covers—S
Notebooks—S
Nozzles, Hose—S
Numbering Machines, Power—E
Numbering Machines, Small Hand—S
Nuts—S

O

Oakum—S
Oars—S
Office Composing Machines, Varitypes, etc.—E
Office Furniture—E
Ohmmeters—E
Oil—S
Oil Cans—S
Oilcloth—S
Ointments—S
Oleomargarine—S
Openers, Letter—S
Ophthalmic Frames—S
Optical Discs—E
Organs—E
Oscillographs—E
Outlets, Electrical—S
Outline Maps—S
Output Meters—E
Ovens—E
Ovenware Dishes—S
Oxygen—S

P

Packing—S
Padding—S
Padlocks—S
Pads, Chair—S
Pads, Desk—S
Pads, Ink—S
Pads, Stamp—S
Pads, Typewriter—S
Pads, Writing—S
Pails—S
Paint Brushes—S
Paint Drier—S
Paint Remover—S
Paint Spraying Outfits—E
Paints—S
Palettes—S
Pamphlets—S
Pans—S
Pantographs—S
Paper—S
Paper Clips—S
Paper Cups—S
Paper Cutters—E
Paper Fasteners—S
Paper Napkins—S
Paper Punches—S
Paper Towels—S
Paraffin—S
Parts, Radio, Resistors, Tubes, Transformers, etc.—S
Parts, Repair—S
Paste—S
Paste Brushes—S
Pasteboard—S
Pasteboard Boxes—S
Pastries—S
Pastry Cutters—S
Patching Compounds—S
Patterns—S
Peat Moss—S
Peelers, Electrical—E
Peelers, Hand—S
Pen Points—S
Pencil Sharpeners—S
Pencils—S
Pencils, Mechanical—S
Penholders—S
Penknives—S
Pennants—S
Pens—S
Percolators, Coffee, Electric—E
Periodicals—S
Permanent Waving Machines—E

E—Equipment may be capital outlay or replacement. *See* CAPITAL OUTLAY and REPLACEMENT in GLOSSARY OF TERMS.

Pestles—S
Phonograph Needles—S
Phonograph Record Albums—S
Phonograph Records—S
Phonographs—E
Photocopying Apparatus—E
Photoelectric Cells—S
Photoengraving Apparatus—E
Photograph Mounts—S
Photographic Lenses—S
Photographs—S
Photometers—E
Piano Parts—S
Pianos—E
Picks—S
Picture Frames—S
Picture Wire—S
Pictures, Large Wall—E
Pigments—S
Pillows—S
Ping Pong Sets—S
Pinking Shears—S
Pins—S
Pipe—S
Pipe Dies, in Sets—E
Pipe Dies, not in Sets—S
Pipe Fittings—S
Pipe, Steel—S
Pipettes—S
Piston Rings—S
Pistons—S
Pitchers—S
Pitch Pipes—S
Pitchforks—S
Plane Cutters—S
Planers, Power—E
Planes, Hand—S
Planing Machines, Photoengravers—E
Plaques, Permanent—E
Plaster—S
Plaster, Adhesive—S
Plastic Wood—S
Plate Glass—S
Plates—S
Plates, Addressing Machine—S
Plates, Battery—S
Plates, Bench—E
Plates, Book—S
Plates, Hot—E
Plates, Lantern Slide—S
Plates, Photographic—S
Platforms—E
Pliers—S
Plows, Field—E
Plows, Snow—E
Plugs, Drain—S
Plugs, Spark—S
Plumbing and Heating Valves—S
Plumbing Fixture Fittings and Trim—S
Plumbs—S
Plungers, Drain—S
Pockets, Book—S
Pointers—S
Points, Drill—S
Polarimeters—E
Polariscopes—E
Poles—S
Poles, Climbing—S
Polishes—S
Portfolios, Leather—S
Postal Meters—E
Posters—S
Posts—S
Pot Cleaners—S
Potato Peelers, Large, Machine—E
Pots—S
Pottery—S
Powders—S
Power Sprayers and Dusters—E
Preservatives—S
Presses, Arbor—E
Presses, Book, Bookbinders—E
Presses, Cylinder, Flat Bed, Printing—E
Presses, Engraving—E
Presses, Letter—E
Presses, Lithographic or Offset Printing—E
Presses, Power—E
Presses, Punch, Foot Power—E
Printed Materials—S
Printing Cases—E
Printing Frames—E
Printing Ink—S
Printing Materials—S
Printing Presses—E

E—Equipment may be capital outlay or replacement. ***See*** **CAPITAL OUTLAY and REPLACEMENT in GLOSSARY OF TERMS.**

Printing Sets, Rubber—S
Printing Type—S
Prisms—S
Projectors, Motion Picture—E
Projectors, Still—E
Protractors—S
Pruners, Hand—S
Pruners, Power—E
Psychrometers—S
Public Address Systems, Portable—E
Pulleys—S
Pumice—S
Punches—S
Push Buttons—S
Push Carts—E
Putty—S
Pyrometers—E

Q

Quinine—S
Quivers, Arrow—S

R

Rackets, Badminton—S
Rackets, Tennis—S
Radio Receiving Sets—E
Radio Transmitters—E
Radio Tubes—S
Raffia—S
Rags—S
Rakes, Garden—S
Rakes, Window—E
Ranges, Cooking—E
Rasps—S
Rattan—S
Reamers—S
Receptacles—S
Record Books—S
Record Forms—S
Record Players—E
Recorders, Sound—E
Recording Tape and Wire—S
Records, Phonograph—S
Reeds—S
Reels, Hose—S
Reels, Motion Picture Film—S
Reference Books—E
Reflectors, Parabolic—S
Refracting Apparatus—E
Refrigerators, Electric or Ice, not Built-in—E
Registers, Cash—E
Registers, Printed—S
Regulating Valves—S
Regulators, Voltage—S
Relief Maps—S
Repair Parts—S
Report Forms—S
Resistors—S
Respirators—S
Retorts, Glass Laboratory—S
Ribbons, Adding Machine—S
Ribbons, Addressing Machine—S
Ribbons, Cloth—S
Ribbons, Typewriter—S
Ring Toss, Game—S
Rings, Carrom—S
Rings, Flying—E
Rings, Key—S
Rivets—S
Rock, Crushed—S
Roller Bearings—S
Rollers, Ink—S
Rollers, Lawn—E
Roofing Materials—S
Rope—S
Rosin—S
Rotten Stone—S
Rouge—S
Routers, Plate, Photoengraving—E
Rowboats—E
Rubber Goods—S
Rubbish Cans—S
Rugs, Room Size—E
Rugs, Scatter—S
Rulers—S
Rules, Shrink and Circumference—S

S

Saccharimeters—E
Safes—E
Safety Glass—S
Safety Pins—S
Salts—S
Sand—S

E—Equipment may be capital outlay or replacement. *See* CAPITAL OUTLAY and REPLACEMENT in GLOSSARY OF TERMS.

Sanding Machines—E
Sandpaper—S
Sandwich Boards—S
Sanitary Napkins—S
Sash, Combination Screen and Storm —S
Sash Cords—S
Sash, Screen—S
Sash, Storm—S
Saucers—S
Saw Blades—S
Saw Frames—S
Sawdust—S
Saws, Band—E
Saws, Hand—S
Saws, Circular—E
Saws, Power Hack—E
Scales, Beam Balance—E
Scales, Draftsmen's—S
Scales, Spring—S
Scalpels—S
Scissors—S
Scoop Shovels, Hand—S
Scouring Powders—S
Scrapers, Hand—S
Screen Doors—S
Screens, Projection, Portable—E
Screens, Window—S
Screw Extractors—S
Screw Eyes—S
Screw Hooks—S
Screwdrivers—S
Screws—S
Scrubbing Compounds—S
Scrubbing Machines—E
Scythes—S
Sealers, Envelope—E
Seasonings—S
Seats—E
Sectional Bookcases—E
Sedatives—S
Seed, Grass—S
Separators, Battery—S
Serums—S
Serving Trays—S
Settees—E
Sewing Machines—E
Shakers, Laboratory—E
Shampoo—S
Shapers, Bench and Floor—E
Shapers and Routers—E
Sharpeners, Pencil—S
Shears, Hand-operated—S
Shears, Power-operated—E
Sheaves—S
Sheet Metal—S
Sheet Music—S
Sheeting—S
Shellac—S
Shelving Materials—S
Shingles—S
Shock Absorbers—S
Shoes and Boots—S
Shopcoats—S
Shorthand Writing Machines—E
Shovels, Hand—S
Shower Fittings—S
Shrubs—S
Shuffleboard Sets—S
Shuttlecocks—S
Siding, Sheet Metal—S
Sifters—S
Signs—S
Silk Screen Printing Apparatus, Complete Units—S
Silver Polishes—S
Silverware—S
Sink Fittings—S
Skillets—S
Skis—S
Slats—S
Sledge Hammers—S
Slicers, Bread, Mechanical—E
Slide Rules—S
Slides, Lantern—S
Slides, Microscope—S
Slides, Projector—S
Snaps—S
Sneakers—S
Snips—S
Snow Shovels, Hand—S
Soap Dispensers—S
Soaps—S
Soccer Balls—S
Soccer Shoes—S
Socket Wrench Sets—E
Sockets, Wrench—S
Socks, Pairs—S

E—Equipment may be capital outlay or replacement. *See* CAPITAL OUTLAY and REPLACEMENT in GLOSSARY OF TERMS.

Soda, Baking—S
Sodding—S
Softballs—S
Softeners, Water, Chemical—S
Soil—S
Soil Penetrometers—E
Soil Test Molds—E
Soldering Coppers—S
Soldering Materials—S
Solvents—S
Sound Recorders—E
Spades—S
Spading Forks—S
Spark Plug Cleaning Machines—E
Spark Plugs—S
Spatulas—S
Specimens, Laboratory—S
Spectroscopes—E
Sphygmomanometers—E
Spikes—S
Spirits—S
Spirometers—E
Splints—S
Spokes—S
Spokeshaves—S
Sponges—S
Spoons—S
Spotlights—S
Spray Mixtures—S
Sprayers, Hand—S
Sprayers, Power—E
Spreaders, Manure—E
Spreaders, Tire—E
Spreads, Bed—S
Springs—S
Springs, Furniture—S
Sprinkler, Lawn, Movable—S
Sprockets—S
Squares—S
Squeegees—S
Stacks, Book—E
Stadia Rods—E
Stadiometers—E
Staff Liners, Music—S
Stain Removers—S
Stains—S
Stakes—S
Stamp Pads—S
Stamping Machines, Power—E
Stamping Machines, Small Hand—S
Stamps, Rubber—S
Standards, Jump—E
Stands, Calendar—S
Stands, Chart—E
Stands, Engine Repair—E
Stands, Umbrella—E
Staplers, Foot or Power Operated—E
Staplers, Small Hand—S
Staples—S
Starch—S
Starters, Electric—S
Stationery—S
Statuary—E
Steam Packing—S
Steel Measuring Tapes—S
Steel, Sheet—S
Steel Wool—S
Stencil Correction Fluid—S
Stencils—S
Stenographers' Notebooks—S
Stereoscopes—E
Sterile Gauze—S
Sterilizers—E
Sticks, Composing—S
Sticks, Hockey—S
Stilts, Sport—S
Stitchers—E
Stock Records—S
Stockings—S
Stones, Printers—E
Stools—E
Stop Watches—S
Stoppers—S
Stops, Bench—S
Storage Batteries—S
Stoves—E
Straight Edges—S
Strainers—S
Straws, Drinking—S
Stretchers—S
Strings—S
Striking Bag Outfits—E
Stylus—S
Sunglass Frames—S
Sunglasses—S
Supply Cases—E
Supporters, Athletic—S

E—Equipment may be capital outlay or replacement. *See* CAPITAL OUTLAY and REPLACEMENT in GLOSSARY OF TERMS.

Surface Hardened Blocks—S
Surgical Instruments, Small—S
Surgical Powders—S
Swages—S
Switch Boxes—S
Switches, Electric—S
Synchronizers, Camera—S
Syringes—S
Syrup—S

T

Table Protectors—S
Table Tennis Balls—S
Table Tennis Rackets—S
Tablecloths—S
Tables—E
Tables, Computing—S
Tablets, Medicinal—S
Tablets, Writing—S
Tabs, Index—S
Tabulating Machines—E
Tack Hammers—S
Tacks—S
Tags—S
Talcum Powder—S
Tanks, Bulk Storage, not Integral Parts of Buildings or Building Services—E
Tape—S
Tape Measures—S
Tapes, Measuring—S
Taps—S
Tar Roofing and Siding—S
Targets, Archery—S
Team Uniforms—S
Television Sets—E
Television Tubes—S
Tennis Balls—S
Tennis Court Nets, Cord—S
Tennis, Court Nets, Steel—E
Tennis Rackets—S
Tents, Wall—E
Tents, Shelter—S
Terminals, Battery—S
Test Tube Brushes—S
Test Tube Racks—S
Test Tubes—S
Tests, Achievement—S
Textbooks—S
Theatrical Costumes—S
Theodolites and Tripods—E
Thermographs—E
Thermometers—S
Thermostats—S
Thimbles—S
Thinners—S
Threads—S
Throat Applicators—S
Thumb Tacks—S
Tickets—S
Tile, Drain—S
Timers—S
Tin Cans—S
Tin Cutters—S
Tinware—S
Tire Chains—S
Tires and Tubes—S
Tissues, Cleansing—S
Toasters, Electric—E
Toggle Bolts—S
Toilet Paper—S
Tokens—S
Tongs—S
Tongue Depressors—S
Tool Sets, Hand—E
Tools, Hand, not in Sets—S
Topsoil—S
Tow Bars—S
Towels—S
Toys—S
Tracing Cloth—S
Tracing Paper—S
Tractors—E
Trammels—S
Transformers, Laboratory—S
Transmissions, Integral Parts of Larger Units—S
Transmissions, not Integral Parts of Larger Units—E
Triangles, Drafting—S
Trimmers, Hedge, Hand—S
Trimmers, Hedge, Power—E
Tripods, Camera—E
Trophies—S
Trowels—S
Trucks, Hand—E
Trucks, Motor—E

E—Equipment may be capital outlay or replacement. *See* CAPITAL OUTLAY and REPLACEMENT in GLOSSARY OF TERMS.

Tubes, Inner—S
Tubes, Radio—S
Tubes, Television—S
Tubing Materials—S
Tumblers, Glass—S
Tuning Forks—S
Tunnels, Models, Wind—E
Turpentine—S
Tweezers—S
Twine—S
Type Cases—E
Type Casting Machines—E
Type Cleaner—S
Type Liners—S
Type, Matrix—S
Type, Printing—S
Typewriter Brushes—S
Typewriter Covers—S
Typewriter Desks—E
Typewriter Ribbons—S
Typewriters—E

U

Umbrella Stands—E
Unguents—S
Uniforms—S
Upholstering Materials—S
Urns, Coffee—E
Urns, Flower—S
Utensils—S

V

Vacuum Bottles—S
Vacuum Cleaners—E
Vacuum Tube Voltmeters—E
Valve Parts—S
Valves—S
Vaporizers, Electric—S
Varnish Driers—S
Varnish Removers—S
Varnishes—S
Vases—S
Vaulting Poles—S
Vegetables—S
Vending Machines—E
Vibrographs—E
Vines—S
Vises, Bench—E
Vises, Small Hand—S
Vision Charts—S
Volleyball Nets—S
Volleyballs—S
Voltmeters—E

W

Wagons—E
Wall Brushes—S
Wallboard—S
Wallpaper—S
Washbasins—S
Washcloths—S
Washers, Rubber and Leather—S
Washers and Dryers, Photographic—E
Washing Machines—E
Washing Powders—S
Washtubs—S
Waste, Machinists, etc.—S
Wastebaskets—S
Watch Crystals—S
Watches, Stop—S
Watchmen's Time Clocks—E
Water, Distilled—S
Water Color Brushes—S
Water Coolers—E
Water Glasses—S
Water Meters, Laboratory Type—E
Water Softeners—S
Watt Meters, Laboratory Type—E
Wave Meters and Wave Analyzers—E
Wax Crayons—S
Waxes, Liquid—S
Waxes, Paste—S
Waxes, Sealing—S
Waxing Machines—E
Weaving Machines—E
Weighing Scales, Beam—E
Weighing Scales, Small Spring—S
Weights—S
Welding Apparatus—E
Welding Rods—S
Wheel Straightening Apparatus—E
Wheelbarrows—E
Wheels, Automobile—S

E—Equipment may be capital outlay or replacement. *See* CAPITAL OUTLAY and REPLACEMENT in GLOSSARY OF TERMS.

Wheels, Emery—S
Wheels, Pottery—E
Whetstones—S
Whiskbrooms—S
Whistles—S
Window Glass—S
Window Screens—S
Window Shades—S
Window Working Safety Belts—S
Wipers—S
Wire—S
Wood, Plastic—S
Wood Fillers—S
Wood Preservatives—S
Wood Stains—S
Wool—S
Wool, Glass—S
Wool, Steel—S
Work Benches—E
Work Tables—E
Wrapping Paper—S
Wrenches, in Sets—E
Wrenches, not in Sets—S
Writing Paper—S

X

X-Ray Machines—E

Y

Yard Benches—E
Yard Brooms—S
Yardsticks—S
Yarn—S

Z

Zinc—S

E—Equipment may be capital outlay or replacement. *See* CAPITAL OUTLAY and REPLACEMENT in GLOSSARY OF TERMS.

CHAPTER 5

Glossary of Terms

THIS CHAPTER contains definitions of terms used in this handbook and such additional terms as seem necessary to common understandings concerning property accounting procedures for schools. Several terms which are not primarily property accounting terms have been included because of their significance for property accounting. The Glossary is arranged alphabetically with appropriate cross referencing where necessary. Where page references are not given, the cross reference is to another term in this chapter.

Many of the definitions have been taken from Handbooks I[1] and II[2] in the State Educational Records and Reports Series. Those from Handbook I are designated with the number (1), while those from Handbook II are designated with the number (2). Some of the definitions have been taken from the recommendations of the National Committee on Governmental Accounting[3] and are designated with the number (3). Other definitions have been taken from the recommendations of the American Standards Association, Incorporated,[4] and are designated with the number (4).

Account, Property—As used in this handbook, this is a descriptive heading under which is recorded specific information about land, buildings, and equipment under the jurisdiction of school districts and any other units that operate schools.

Adapted—As used in the definitions of various types of rooms and areas in this handbook, it means that a room has been changed through physical modification, such as movement of fixed walls or partitions, the installation of special built-in equipment designed for the type of instructional activity that is to be accommodated in the room, or removal of built-in equipment.

---

[1] Reason, Paul L., Foster, Emery M., *and* Will, Robert F. *The Common Core of State Educational Information.* Washington, U.S. Government Printing Office, 1953. (U.S. Department of Health, Education, and Welfare, Office of Education, State Educational Records and Reports Series: Handbook I, Bulletin 1953, No. 8.)

[2] Reason, Paul L., *and* White, Alpheus L. *Financial Accounting for Local and State School Systems, Standard Receipt and Expenditure Accounts.* Washington, U.S. Government Printing Office, 1957. (U.S. Department of Health, Education, and Welfare, Office of Education, State Educational Records and Reports Series: Handbook II, Bulletin 1957, No. 4.)

[3] National Committee on Governmental Accounting. *Municipal Accounting and Auditing.* Bulletin No. 14, Municipal Finance Officers Association of the United States and Canada, Chicago, September 1951.

[4] *American Standard Methods of Determining Areas in School Buildings.* American Standards Association, Inc., New York, Approved August 5, 1958.

Additions to Property—Land and buildings that add to the area of existing land and buildings, and equipment items that add to the existing number of equipment items. The term also includes attachments added to individual pieces of equipment already on hand. It does not include replacements of equipment. *See also* REPLACEMENT OF EQUIPMENT.

Administration — Those activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are systemwide and not confined to one school, subject, or narrow phase of school activity. (Note: This definition is a modification of that in Handbook I, *The Common Core of State Educational Information.*) (2)

Administration Areas — Building areas devoted to school business activities, pupil personnel management, or public relations where such areas are not designated for other purposes. (4)

Administration Building — *See* BUILDING, ADMINISTRATION.

Administrative Unit, Local Basic— An administrative unit at the local level which exists primarily to operate schools or to contract for school services. Normally, taxes can be levied against such units for school purposes. These units may or may not be coterminous with county, city, or town boundaries. (This term is used synonymously with the term "school district.") (1) (2)

Adult Education, Public—Those organized public educational programs, other than regular full-time and summer elementary and secondary day school, community college, and college programs, which provide opportunity for adult and out-of-school youth to further their education, regardless of their previous educational attainment. Only those programs which have as their primary purpose the development of skills, knowledge, habits, or attitudes are included. This development may be brought about by formal instruction or by informal group leadership directed toward recognizable learning goals. Activities which are primarily social, recreational, or for the purpose of producing goods, are not included. (1) (2)

Alteration of a Building—Minor changes made internally that do not involve major structural changes.

Apparatus—Movable equipment items without complex combinations of parts that are used to transmit, modify, or measure energy or matter in some form. *See also* EQUIPMENT, MOVABLE.

Appraisal—(1) The act of making an estimate of value, particularly of the value of property, by systematic procedures that include physical examination, pricing, and often engineering estimates. (2) The value established by estimating.

Appraised Value—The value established by appraisal. *See also* APPRAISAL.

Appreciation—An increase in the

value of property; the excess of the present value of a given piece of property over its original cost.

Area of a Building—*See* chapter 3, page 90.

Area of a School Site—*See* chapter 3, page 87.

Area of an Interior Space—*See* chapter 3, page 91.

Audiovisual Room—*See* ROOM, AUDIOVISUAL.

Auditorium—An instruction area designed and constructed with a built-in stage, and sloping floor or fixed seating, for use as an assembly center. *See also* INSTRUCTION AREA.

Auditorium-Gymnasium—*See* GYMNATORIUM.

Average Daily Attendance, ADA—In a given school year, the average daily attendance for a given school is the aggregate days attendance of the school divided by the number of days school was actually in session. Only days on which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session. The average daily attendance for groups of schools having varying lengths of terms is the sum of the average daily attendances obtained for the individual schools. (1) (2)

Average Daily Membership, ADM—In a given school year, the average daily membership for a given school is the aggregate days membership of the school divided by the number of days school was actually in session. Only days on which pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session. The average daily membership for groups of schools having varying lengths of terms is the sum of the average daily memberships obtained for the individual schools. (1) (2)

Average Unit Cost of Equipment—At any given time, the total cost of an equipment group being accounted for under group control divided by the number of individual equipment items in the group. *See also* GROUP CONTROL.

Basement—Any floor that is below grade level on all sides and has clear standing head room of at least 6 feet 6 inches. "Below grade level" means that if the horizontal plane of the floor were to be extended on the side in question, all or part of the land within 20 feet of the building would be above the plane. *See also* FIRST FLOOR.

Bench, Desk, or Floor Machinery and Apparatus—Machinery and apparatus that, under normal operation, remain stationary on a bench, desk, or floor during operation. Examples of equipment designated by this title are typewriters, duplicators, dishwashing machines, clothes dryers, drill presses, metal and wood turning lathes, stoves, coffee urns, portable projection screens, barographs, and electric tube testers. *See also* APPARATUS and MACHINERY.

Betterments — *See* IMPROVEMENTS TO SITE.

Bonded Debt—The part of the school district debt which is covered by outstanding bonds of the district. Sometimes called "Funded Debt." (2)

Book Value—Value as shown by books of account. (3)

Building—One continuous structure which may or may not be connected with other structures by passageways. It includes the building itself and the plumbing, sanitary, heating, ventilating, mechanical, and electrical work; and lockers, cabinets, and shelves which are built into the building. Individual structures comprising a school plant that are connected by breezeways or covered passageways that are *not* enclosed with similar type and quality of construction as the building proper are separate buildings; however, buildings so connected are accounted for on a single building record form as if they were one building. Passageways enclosed with similar type and quality of construction as the building proper, and tunnels with clear standing head room of at least 6 feet 6 inches, are considered part of the building. Two or more structural units connected by such passageways or tunnels would be one building. (Note: This definition is a modification of that in Handbook I, *The Common Core of State Educational Information*, and Handbook II, *Financial Accounting for Local and State School Systems*.)

Building, Administration—A building used primarily for housing personnel and equipment engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are systemwide and not confined to one school, subject, or narrow phase of school activity.

Building, Central Cooling—A building used primarily for housing the cooling plant for a school plant or other group of building facilities.

Building, Central Heating—A building used primarily for housing the heating plant for a school plant or other group of building facilities.

Building, Central Heating and Cooling—A building used primarily for housing the heating and cooling plants for a school plant or other group of building facilities.

Building, Combustible—An all-frame building; a building with fire-resistive veneer on wood frame; or one with fire-resistive bearing walls, but otherwise of combustible construction.

Building, Community Services—A building used primarily for housing personnel and equipment engaged in services provided by the school district for the community as a whole, or some segment of the community, excluding public school and adult education programs operated by the school district. This term includes buildings housing recreation activities that are not considered part of the regular instructional program or student-body activity program; civic activities, such as meetings of citizens, public forums and lectures, parent-teachers' associations, and civil defense planning; activities concerned with the custodial and detention care of children; activities concerned with provision of aid to indigent children; and community canneries and laundries. Public library buildings and playground buildings are not designated by this term.

Building, Field—A building used primarily for housing dressing room, shower, and toilet facilities. It may contain additional facilities, such as sleeping quarters for visiting teams.

Building, Fire-Resistive—A building constructed entirely of fire-resistive materials; or a building with fire-resistive walls and partitions, floors, stairways, and ceilings. A building of this type may have wood finish, wood or composition floor surfaces, and wood roof construction over a fire-resistive ceiling.

Building, Food Services—A building used primarily for housing personnel and equipment engaged in the preparation, serving, or distribution of regular and incidental meals, lunches, or snacks in connection with school activities.

Building, Instruction—A building used primarily for housing personnel and equipment engaged in activities dealing directly with the teaching of students or improving the quality of teaching.

Building, Maintenance—A building used primarily for housing personnel and equipment engaged in activities concerned with the repair and upkeep of grounds, buildings, and equipment, or with the manufacture of equipment. This includes building facilities for carpenters, cabinet makers, machinists, mechanics, painters, plumbers, electricians, and groundskeepers.

Building, Permanent—A building designed for, and constructed on, its site and not intended to be moved. *See also* BUILDING, PORTABLE.

Building, Playground—A community services building used primarily in conjunction with a community playground, such as buildings housing playground equipment, restroom and shower buildings, and shelters used during inclement weather.

Building, Portable—A building designed and constructed so that it can be disassembled and transported to another location, or transported to another location without disassembling. *See also* BUILDING, PERMANENT.

Building, Public Library—A community services building used primarily for the custody, circulation, and administration of a collection of books, manuscripts, and periodicals kept for the use of the general public, but not for sale.

Building, Pupil Transportation—A building used primarily for housing personnel and equipment engaged in activities which have as their purpose the conveyance of pupils to and from school activities, either between home and school or on trips for curricular or cocurricular activities. This includes building facilities for pupil transportation supervisors, mechanics, and clerks; bus waiting stations; and storage for vehicles and supplies used in the pupil transportation program.

Building, Semi-Fire-Resistive — A building with fire-resistive exterior and bearing walls and fire-resistive corridor and stairway walls, floors, and ceilings, but with ordinary construction otherwise, such as combustible floors, partitions, roofs, and finish.

Building Addition—A building area built on to an existing building that increases the building's gross floor area.

Building Area—*See* chapter 3, page 90.

Building Contents—Supplies and movable equipment located in a building. *See also* EQUIPMENT, MOVABLE, and SUPPLY.

Building Exclusions—Building construction costs which are not included in determining insurable value of a building, such as architects' fees; excavating costs; underground flues, pipes, wires, and drains; foundations under the surface of the basement floor or, where there is no basement, the foundation below the surface of the ground inside the foundation walls of the building; and foundations of boilers and engines which are below the surface of the ground.

***Building Site**—See* SCHOOL SITE.

Cafeteria—A service area designed, or adapted, specifically for use in preparing meals for, or serving meals to, the student body or other groups, and providing facilities for eating such meals. *See also* SERVICE AREA.

Cafetorium—An instruction area designed, or adapted, specifically for the combined functions that might normally be served by a separate cafeteria and a separate auditorium. *See also* AUDITORIUM, CAFETERIA, and INSTRUCTION AREA.

***Capacity of a School Plant, Pupil**—See* chapter 3, page 95.

Capital Outlay—An expenditure which results in the acquisition of fixed assets or additions to fixed assets. It is an expenditure for land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional equipment. It includes installment or lease payments on property (except interest) which have a terminal date and result in the acquisition of property. (1) (2)

Cash Discount—An allowance received or given if payment is completed within a stated period. This term is not to be confused with "trade discount." (3)

***Central Cooling Building** — See* BUILDING, CENTRAL COOLING.

***Central Heating Building** — See* BUILDING, CENTRAL HEATING.

***Central Heating and Cooling Building**—See* BUILDING, CENTRAL HEATING AND COOLING.

Circulation Area—A building area used for general traffic, omitting such areas as unit-contained corridors and stairs located within, and serving parts of, a unit or suite. (4)

Class—A group of students assembled for instruction for a given period of time under one teacher, but not necessarily the same teacher, in a situation where the teacher and the students are in the presence of each other. (1)

Classes, Special Education—Classes organized for the particular purpose of providing instruction to exceptional children. (1)

Classroom—Rooms designed for or adapted to accommodate and used for regularly scheduled group instruction, and including the so-called regular classrooms, special use classrooms such as laboratories and shops; but excluding such rooms as auditoriums, lunchrooms, libraries, and gymnasiums. Storage and other service areas opening into and serving as an adjunct to a particular classroom should be considered a part of that classroom area. (4) *See also* ROOM.

Classroom, Mobile—A vehicle which serves as a classroom and which may be moved readily at any time. *See also* BUILDING, PORTABLE, and VEHICLE.

Classroom, Regular—A classroom designed, or adapted, in such a manner that it can be used to house any class that does not require special built-in equipment tailored to its specific needs. *See also* CLASSROOM.

Classroom, Special—A classroom designed, or provided with special built-in equipment, for specialized learning activities, such as kindergarten rooms, laboratories, and shops. *See also* CLASSROOM and CLASSROOM, REGULAR.

Classrooms for Exceptional Children, Special—A classroom designed, or provided with special built-in equipment, specifically for accommodating classes organized for the particular purpose of providing instruction to exceptional children. Examples are sight-saving classrooms, classrooms for children with defective hearing, and orthopedic classrooms. *See also* EXCEPTIONAL CHILDREN.

Coding—A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information. (3)

Combustible Building—*See* BUILDING, COMBUSTIBLE.

Commons Area, Student—*See* STUDENT COMMONS AREA.

Community College (Junior College, Technical Institute, etc.)—A public school beginning with grade 13 which offers at least 1 but less than 4 years of work and does not grant the baccalaureate degree. (1) (2) *See also* ADULT EDUCATION, PUBLIC.

Community Services—Those services which are provided by the school administrative unit for the community as a whole or some segment of the community and which are not restricted to the public schools or adult education programs. (1) (2)

Community Services Building—*See* BUILDING, COMMUNITY SERVICES.

Condemnation Proceedings — The process by which property of a private owner is taken through right of eminent domain for public use.

Construction Areas—*See* chapter 3, page 91.

Construction Cost of a Building—*See* chapter 3, page 91.

Construction Machinery, Heavy — Self-propelled and attachment type machinery or apparatus that is used in heavy construction work, such as excavating; constructing buildings, roads, and sidewalks; and demolishing buildings. Examples of equipment designated by this term are: Cranes, compressors, self-propelled rollers, bulldozers, graders, scrapers, power shovels, caterpillars, pile drivers, and concrete mixers. Major attachments that can be operated interchangeably with two or more pieces of heavy construction machinery are accounted for separately. Vehicles, such as dump trucks, concrete mixer trucks, and water sprinkling trucks, which may be used in connection with heavy construction work are not designated by this term. *See also* VEHICLE.

Consultant—A resource person who provides assistance to the regular personnel through conference, demonstration, research, or other means. There are two types of consultants—those retained on a temporary basis and those who are permanently employed.

Contract Cost of a Building—*See* chapter 3, page 92.

Cost—The amount of money or money's worth given for property or services. Costs may be incurred even before money is paid, that is, as soon as liability is incurred. Ultimately, however, money or money's worth must be given in exchange. Again, the cost of some property or service may in turn become a part of the cost of another property or service. For example, the cost of part or all of the materials purchased at a certain time will be reflected in the cost of articles made from such materials or in the cost of those services in the rendering of which the materials were used. (3)

Cost of a Building—*See* chapter 3, page 92.

Cost of Equipment—*See* chapter 3, page 96.

Cost of Improvements to Site—*See* chapter 3, page 88.

Cost of Land—*See* chapter 3, page 88.

Covered Passageways—A walkway or drive covered by a roof and designed to facilitate the movement of general traffic on the site. Passageways enclosed with similar type and quality of construction as the building proper are considered part of the building.

Current—As used in this handbook, the term has reference to the fiscal year in progress. (2)

Current Expenditures—*See* CURRENT EXPENSE. (2)

Current Expense—Any expenditure except for capital outlay and debt service. If accounts are kept on the accrual basis, current expense includes total charges incurred, whether paid or unpaid. If accounts are kept on the cash basis, it includes only actual disbursement. (1) (2)

Current Funds—Money received during the current fiscal year from revenue receipts which can be used to pay obligations currently due, and surpluses reappropriated for the current fiscal year. (2)

Custodian—*See* PERSONNEL, OPERATION.

Date of Acquisition—For purchased property and property received as a gift or donation, it is the date on which the school district or unit operating the schools consummated the transfer of ownership of a piece of property (land, buildings, or equipment). For property constructed by school district employees, it is the date construction was completed as acceptable. For leased or rented property, this date is the date on which the lease or rent begins.

Date of Disposal—The date on which a piece of property (land, buildings, or equipment) was sold or otherwise disposed of so that the school district no longer retains it for any purpose. When the actual date of a loss or theft is not known, the date of disposal is the date the loss or theft is noted.

Dates of Construction—There are two dates of construction: (1) The date of construction contract which is the date the construction contract was signed with the contractor and (2) the date of acceptance which is the date the construction was completed as acceptable.

Debt Limit—The maximum amount of gross or net debt legally permitted. (3)

Debt Service—Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans. (Note: This definition is a modification of that in Handbook I, *The Common Core of State Educational Information.*) (2)

Deed References—Information pertaining to the location of a deed, usually indicating where a copy of the deed is on file, the volume and page number of the book in which recorded, and the number of the deed.

Demolition Work—The razing of buildings to permit new construction or use of the land for other purposes.

Depreciation—Loss in value or service life of fixed assets because of wear and tear through use, elapse of time, inadequacy, or obsolescence. (2)

Developed Area—Land that has been worked over and improved for specified purposes. *See also* IMPROVEMENTS TO SITE.

Dormitory, Student—A building that is used primarily as living quarters for groups of students.

Equipment—A material item of a nonexpendable nature, such as a built-in facility, a movable or fixed unit of furniture or furnishings, an instrument or apparatus, a machine (including attachments), an instructional skill-training device, or a set of small articles, whose parts are replaceable or repairable, the whole retaining its identity and utility over a period of time which is characteristic of, and definable for, items of its class. (Note: This definition is a modification of that in Handbook I, *The Common Core of State Educational Information.*) (2) *See also* chapter 4.

Equipment, Built-in — Equipment that is an integral part of the building or grounds and permanently attached thereto. *See also* chapter 4.

Equipment, Instructional — Equipment used by pupils and instructional staff in the instructional program.

Equipment, Movable — Equipment that is transportable from one location to another without appreciable damage or change to the location from which it is removed or to the location where it is installed. *See also* chapter 4.

Equipment, Noninstructional—Equipment that is *not* used by pupils and instructional staff in the instructional program.

Equipment in Storage—Equipment that is not in actual service on some regular or periodic basis, but is being held for future use or disposal.

Equipment in Use—Equipment that is in actual service on some regular or periodic basis. *See also* EQUIPMENT and EQUIPMENT IN STORAGE.

Estimated Life—The estimated number of years that a given property item will be able to perform its functions in a satisfactory manner in view of the conditions to which it will be subjected.

Exceptional Children—Children who because of certain atypical characteristics may require special instruction and guidance. These are the children who are physically handicapped, mentally retarded, gifted, or severely disturbed (mentally or physically). The physically handicapped may be subdivided into the following groups: The crippled, the blind, the partially seeing, the deaf, the hard of hearing, the defective in speech, and those with health problems resulting from epilepsy, cardiac conditions, tuberculosis, diabetes, and other diseases. (1)

Expenditures—If accounts are kept on the acrual basis, this includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service. If accounts are kept on the cash basis, this includes only actual disbursements for these purposes. (Transfers between funds; exchanges of cash for other current assets, such as the purchase of stores and investment of cash in

U. S. Bonds; payments of cash in settlement of liabilities already accounted as expenditures; and the repayment of the principal of current loans are not considered as expenditures.) (1) (2)

Facility—A piece of land, a building site, a building, or part of a building.

Field Building—*See* BUILDING, FIELD.

Fire-Resistive Building—*See* BUILDING, FIRE-RESISTIVE.

First Floor—A floor, beginning at the bottom of the building, that is at or above grade level along at least one entire side and has clear standing head room of at least 6 feet 6 inches. "At or above grade level" means that if the horizontal plane of the floor were to be extended on the side in question, no land within 20 feet of the building would be above this plane. *See also* BASEMENT.

Fiscal Period—Any period at the end of which a school district determines its financial condition and the results of its operations and closes its books. It is usually a year, though not necessarily a calendar year. The most common fiscal period for school districts is July 1 through June 30. (2)

Fixed Assets—Land, buildings, machinery, furniture, and other equipment which the school district intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset. (2)

Fixtures — *See* EQUIPMENT, BUILT-IN.

Floor Area—See chapter 3, page 90.

Food Services — Those activities which have as their purpose the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities. (2)

Food Services Building—*See* BUILDING, FOOD SERVICES.

Footings, Building—The lower part of a building wall below the basement floor, or below grade level if the building does not have a basement, which has been constructed on a suitable soil or rock foundation for the purpose of supporting the building load. Usually, the lower extremity of footings is enlarged for the purpose of distributing the load over a greater area.

Free Bonding Capacity—At any given time, the total amount of bonds in excess of existing obligations that a school district could issue under any circumstances if it were to reach its debt limit. *See also* BONDED DEBT and DEBT LIMIT.

Fund, Sinking—Money which has been set aside or invested for the definite purpose of meeting payments on debt at some future time. It is usually a fund set up for the purpose of accumulating money over a period of years in order to have money available for the redemption of long-term obligations at the date of maturity. (1) (2)

Furniture—Movable equipment that is used for sitting; as a support for writing, drawing, experimentation, and work activities; as storage space for material items; or for decorative purposes. Examples are desks, chairs, tables, floor lamps, room-size rugs, file cabinets, bookcases, work benches, wheeled science demonstration tables, and storage cabinets.

General Property Ledger—A book, file, or other device in which accounts are kept to the degree of detail necessary, summarizing property information. General ledger accounts may be kept for any group of property items on which an administrative officer wishes to maintain a close check.

Gift—Money or property received from a philanthropic foundation, private individual, or private organization for which no repayment or special service to the contributor is expected. (Note: This definition is a modification of that in Handbook II, *Financial Accounting for Local and State School Systems.*)

Grant, Private—*See* GIFT.

Grant, Public—A contribution, either money or material goods, made by one governmental unit to another unit and for which the contributing unit expects no repayment. Grants may be for specific or general purposes. (2)

Gross Floor Area—*See* chapter 3, page 90.

Group Control—A method of property control whereby equipment items that are the same with respect to function, material, shape, and size are accounted for as a group rather than as single units. That is, the individual piece of equipment loses its identity as such and is one of a group.

Guidance Area—A room or rooms designed, or adapted, for the use of persons, such as counselors, deans, placement counselors, and clerical personnel, who have been assigned specific duties and school time to carry on recognized functions of the guidance program.

Gymnasium—An instruction area designed, or adapted, specifically for physical education activities. *See also* INSTRUCTION AREA.

Gymnatorium—An instruction area designed, or adapted, specifically for the combined functions that might normally be served by a separate gymnasium and a separate auditorium. *See also* AUDITORIUM, GYMNASIUM, and INSTRUCTION AREA.

Hand Tools—*See* TOOLS, HAND.

Health Service Area—A room or rooms designed, or adapted, for the use of persons in the field of physical and mental health, such as physicians, psychiatrists, nurses, dentists, dental hygienists, psychiatric social workers, and therapists, in providing health services to the student body in the nature of inspection, treatment, weighing, etc.

Home Economics Room—*See* ROOM, HOME ECONOMICS.

Improvements to Site—Initial and additional work (other than buildings) performed upon a site and its adjacent ways after acquisition by the school district, involving such things as grading (other than excavation, fill, and backfill necessary for construction of a building), landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers, and storm drains; installing water mains, field hydrants and field sprinkling systems, and outdoor drinking fountains; original surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time playground apparatus built into the grounds, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and demolition work.

Instruction—The activities dealing directly with the teaching of students or improving the quality of teaching. (1) (2)

Instruction Area—A room which was specifically designed, or adapted, to accommodate some form of instructional activity and is available for such purposes. Regular classrooms; special classrooms, such as kindergarten rooms, laboratories, shops, home economics rooms, music rooms, and special classrooms for exceptional children; and other areas, such as libraries, study halls, audiovisual rooms, auditoriums, gymnasiums, and multipurpose rooms, should be included as instruction areas.

Instruction Building—*See* BUILDING, INSTRUCTION.

Instructional Equipment — *See* EQUIPMENT, INSTRUCTIONAL.

Insurable Value—Current replacement cost of a piece of property less deductions for depreciation and noninsurable items.

Insurable Value of a Building—*See* chapter 3, page 93.

Insurable Value of Equipment—*See* chapter 3, page 97.

Interest—A fee charged a borrower for the use of money. *See also* DEBT SERVICE. (2)

Interior Space, Area of an—*See* chapter 3, page 91.

Inventory—A detailed list or record showing quantities, descriptions, values, and frequently, units of measure and unit prices of property on hand at a given time. (2)

Investment Building — A building that has been acquired by the school district for investment purposes and is held to produce revenue for the support of schools.

Investments — Securities or other property in which money is put at interest either temporarily or permanently. (2)

Journal—Any form in which the financial transactions of the school district are formally recorded for the first time, such as the cash receipts book, check register, and journal voucher. (2)

Journal Voucher—A paper or form on which the financial transactions of the school district are authorized and from which any or all transactions may be entered in the books. By means of the journal voucher, the budget may be put into operation and expenditures made to meet authorized obligations. Journal vouchers are also used to set up revolving funds and petty cash funds, and for authorizing all entries in the bookkeeping system for which no other authorizations, such as deposit slips, invoices, etc., are available. A form of journal voucher is a memorandum in the school board minutes. (2)

Kindergarten—A group or class that is organized to provide educational experiences for children for the year immediately preceding the first grade and conducted during the regular school year. In some school systems these groups may be called "preprimary," "junior primary," etc. (1) (2)

Kindergarten Room—*See* ROOM, KINDERGARTEN.

Laboratory Room—*See* ROOM, LABORATORY.

Landscaping—The arrangement of the topography and plantings of a site for the best aesthetic effect in view of use to which the land is being put. It includes such work as preparing landscape plans; soil analysis; preparing the ground for planting; planting grass, shrubs, or trees; and general grading that is not specifically for outdoor service systems, play areas, fences and retaining walls, or construction of buildings.

Liabilities—Debt or other legal obligations arising out of transactions in the past which are payable but not necessarily due. Encumbrances are not liabilities; they become liabilities when the services or materials for which the encumbrance was established have been rendered or received. (2)

Library, School—An instruction area specifically designed, or adapted, as a place for study and reading, and for the custody, circulation, and administration of a collection of books, manuscripts, and periodicals kept for the use of the student body, but not for sale. Audiovisual, storage, and other service areas opening into and serving as adjuncts to the library are considered as parts of the library. *See also* INSTRUCTION AREA and ROOM, AUDIOVISUAL.

Library Books—Books purchased for general use and not primarily for use in certain classes, grades, or other particular student groups. They include reference sets and dictionaries, but not textbooks and periodicals. *See also* PERIODICAL and TEXTBOOKS.

Losses of Property—Property that has been stolen, lost, destroyed, or damaged beyond repair.

Lunchroom—*See* CAFETERIA.

Machinery — Movable equipment items composed of complex combinations of parts which transmit and modify force and motion so as to perform some desired kind of work, excluding vehicles. *See also* EQUIPMENT, MOVABLE, and VEHICLE.

Maintenance and Operation Areas—Areas designed, or adapted, for use in making repairs to a school plant and keeping it open and ready for use. They include such areas as furnace rooms, pump rooms, fan rooms, and other mechanical service areas; fuel storage rooms, custodial quarters, receiving areas, building work or repair shops, custodial service closets, and other similar building service areas.

Maintenance Building—*See* BUILDING, MAINTENANCE.

Maintenance of Plant (Plant Repairs and Repairs and Replacements of Equipment) — Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building). (Note: This definition is a modification of that in Handbook I, *The Common Core of State Educational Information.*) (2)

Membership—A pupil is a member of a class or school from the date he presents himself at school and is placed on the current roll until he permanently leaves the class or school for one of the causes recognized as suffcient by the State. The date of permanent withdrawal should be the date on which it is officially known that the pupil has left school, and not necessarily the first day after the date of last attendance. Membership is obtained by adding the total original entries and the total reentries and subtracting the total withdrawals; it may also be obtained by adding the total number present and the total number absent. This term is also known as the number belonging. (1) (2)

Mixed Construction—A building with one or more sections of one type of construction and one or more sections (as additions) of another type of construction. *See also* BUILDING, COMBUSTIBLE; BUILDING, FIRE-RESISTIVE; and BUILDING, SEMI-FIRE-RESISTIVE.

Modernization of a Building—The changing of the design, fixtures, fittings, furnishings, appearance, and service systems of a building in order to bring it up to a contemporary state consistent with the needs of changing educational programs.

Movable Equipment—*See* EQUIPMENT, MOVABLE.

Multipurpose Room—*See* ROOM, MULTIPURPOSE.

Music Room—*See* ROOM, MUSIC.

Noninstructional Equipment — See EQUIPMENT, NONINSTRUCTIONAL.

Nonpublicly-Owned Property — Any property uesd by the school district that is not publicly owned. *See also* PUBLICLY-OWNED PROPERTY.

Nursery School—A beginning group or class that is organized to provide educational experiences for children for the year immediately preceding the kindergarten and conducted during the regular school year. These groups are sometimes called "preschool groups," "child care centers," "cooperative nursery schools," etc. (1) (2)

Obsolescence—The decrease in the value of fixed assets due to curricular, program, economic, social, technical, or legal changes.

Operation of Plant—Those activities which are concerned with keeping the physical plant open and ready for use. It includes cleaning, disinfecting, heating, moving furniture, caring for grounds, operating telephone switchboards, and other such housekeeping activities as are repeated somewhat regularly—daily, weekly, monthly, or seasonally. It does not include repairing. (1) (2)

Original Cost—Costs involved in purchasing an item of property.

Per Classroom Cost of a Building—*See* chapter 3, page 94.

Per Pupil Cost of a Building—*See* chapter 3, page 95.

Per Square Foot Cost of a Building—*See* chapter 3, page 95.

Periodical—Any publication appearing at regular intervals of less than a year and continuing for an indefinite period.

Permanent Building—*See* BUILDING, PERMANENT.

Personnel, Administrative — Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are systemwide and not confined to one school, subject, or narrow phase of school activity—for example, superintendent of schools, business manager, and accountant. (2)

Personnel, Clerical—Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records. This also includes stock clerks, shipping clerks, etc. (1) (2)

Personnel, Guidance—Persons who have been assigned specific duties and school time to carry on recognized functions of the guidance programs in whole or in part. Classify here counselors, deans, placement counselors, guidance specialists, and similar personnel.

This refers to both certificated and noncertificated personnel. (1) (2)

Personnel, Health—Persons in the field of physical and mental health such as physicians, phychiatrists, school nurses, dentists, dental hygienists, psychiatric social workers, and therapists, whose services are directed primarily at individuals, although sometimes used for group activities. (1) (2)

Personnel, Instructional—Those who render direct and personal services which are in the nature of teaching or the improvement of the teaching-learning situation. Included here are consultants or supervisors of instruction, principals, teachers (including teachers of homebound), guidance personnel, librarians, and psychological personnel. Attendance personnel, health personnel, and clerical personnel should not be included as instructional personnel. (1) (2)

Personnel, Maintenance—Personnel on the school payroll who are primarily engaged in the repairing and upkeep of grounds, buildings, and equipment. (1) (2)

Personnel, Operation—Personnel on the school payroll who are primarily engaged in keeping the physical plant open and ready for use. Included are personnel engaged in cleaning, disinfecting, heating, moving furniture, caring for grounds, operating telephone switchboards, and other such work except repairing, which is repeated somewhat regularly—daily, weekly, monthly, or seasonally. (1) (2)

Personnel, Psychological — This term applies to psychologists and psychometrists. It does not apply to psychiatrists and psychiatric social workers; they are treated as health personnel. (1) (2)

Plant Extensions—*See* ADDITIONS TO PROPERTY.

Plat Book—A book of maps showing land owned by the school district.

Playground Building—*See* BUILDING, PLAYGROUND.

Portable Building—*See* BUILDING, PORTABLE.

Posting—The act of transferring to an account in a ledger the detailed or summarized data contained in the cash receipts book, check register, journal voucher, or similar books or documents of original entry. (2)

Present Worth—Current replacement cost of a piece of property less the deduction for depreciation. *See also* INSURABLE VALUE and REPLACEMENT COST.

Present Worth of a Building — *See* chapter 3, page 95.

Present Worth of a Site—*See* chapter 3, page 89.

Present Worth of Equipment — *See* chapter 3, page 97.

Principal of a School—The administrative head of a school (not school district) to whom has been delegated the major responsibility for the coordination and supervision of the activities of the school. (1) (2)

Principal's Office—A room or rooms designed, or adapted, for the use of the principal and/or assistant principals in the discharge of their administrative responsibilities, including areas for secretarial and clerical assistants. *See also* PRINCIPAL OF A SCHOOL.

Program Area—In this manual, the term refers to any one of five specific organizational units: Elementary day schools, secondary day schools, summer schools, community colleges, and adult education. (2)

Property, Real—See REAL ESTATE.

Property, School—See SCHOOL PROPERTY.

Property Account—See ACCOUNT, PROPERTY.

***Property Control*—**The accounting for property through a system of records, physical inventories, and reports.

Property Losses—See LOSSES OF PROPERTY.

Public Library Building — See BUILDING, PUBLIC LIBRARY.

Public-Schoolhousing Authority — A public or quasi-public corporation having power to perform some or all of the following functions without pledging the faith and credit or the tax revenues of a governmental unit: Issue authority bonds for public school purposes, construct public school buildings, lease public school buildings to local public school administrative units, and transfer title to such units. (Note: This definition is a modification of that in Handbook I, *The Common Core of State Educational Information*, and Handbook II, *Financial Accounting for Local and State School Systems.*)

***Publicly-Owned Property*—**(a) Land, buildings, and equipment owned by a school district or unit operating schools or under its control through a contract to purchase; (b) land, buildings, and equipment owned by a municipal unit of government (not the unit operating the schools) or by a public-school-housing authority; and (c) land, buildings, and equipment owned by a State government or the Federal Government.

Pupil Capacity of a School Plant — See chapter 3, page 95.

***Pupils Per Acre*—**See chapter 3, page 89.

Pupil Transportation Building—See BUILDING, PUPIL TRANSPORTATION.

***Pupil Transportation Services*—**Those activities which have as their purpose the conveyance of pupils to and from school activities, either between home and school or on trips for curricular or cocurricular activities. (2)

***Real Estate*—**Land, improvements to site, and buildings. *See also* BUILDING and IMPROVEMENTS TO SITE.

Real Property—See REAL ESTATE.

***Records*—**Written statements of information which are made by a person, unit, or organization for the use of that person, unit, or organization. (2)

***Register*—**A record for the consecutive entry of a certain class of events, documents, or transactions, with a proper notation of all the required particulars. The form of register for accounting purposes varies from a one column to a multicolumnar sheet of special design whereon the entries are distributed, summarized, and aggregated usually for convenient posting to the accounts. (3)

Rehabilitation of a Building — The general overhauling of a complete building or major section thereof to better adapt it for continued use for the school program or a different type of occupancy.

***Remodeling*—**Any major permanent structural improvement to a building. It includes changes of partitions, roof structure, or walls. Repairs are not included here but are included under maintenance. (1) (2)

Renovation of a Building—The renewing of a building or part thereof without changing structure, function, or design.

Repairs—The restoration of a given piece of equipment, of a given building, or of grounds to original condition of completeness or efficiency from a worn, damaged, or deteriorated condition. *See also* MAINTENANCE OF PLANT. (2)

Replacement Cost—The cost of replacing a piece of property with another of new material of like kind and quality in a given time and place.

Replacement Cost of a Building—*See* chapter 3, page 96.

Replacement Cost of a Site — *See* chapter 3, page 90.

Replacement Cost of Equipment—*See* chapter 3, page 97.

Replacement of Equipment—A complete unit of equipment purchased to take the place of another complete unit of equipment which is to be sold, scrapped, or written off the record, and serving the same purpose as the replaced unit in the same way. (2)

Reports—Written statements of information which are made by a person, unit, or organization for the use of some other person, unit, or organization. (1) (2)

Room—A space enclosed with walls or partitions, of fixed or movable type, that provide an acceptable sound barrier. Rooms with movable walls or partitions are counted on the basis of the primary or principal use for which designed and not the secondary use for which adapted.

Room, Audiovisual—An instruction area designed, or provided with special built-in equipment, for audiovisual material storage, screening, and listening that is separate from the school library and does not serve as an adjunct to other rooms or areas.

Room, Building Work or Repair Shop—A room designed or adapted for use in repairing property.

Room, Custodial Service—Custodial quarters, custodial service closets, and similar areas designed or adapted for use of the custodial staff.

Room, Home Economics—A special classroom designed, or provided with special built-in equipment, for learning activities involving such things as: The selection, preparation, serving, conservation, and storage of food; the selection, care, renovation, and making of clothing; the care and guidance of children; the selection, use, and conservation of home equipment; and the selection and care of the house and its furnishings. *See also* CLASSROOM, SPECIAL.

Room, Kindergarten — A special classroom designed, or provided with special built-in equipment, for use by a group or class that is organized to provide educational experiences for children for the years preceding the first grade. *See also* CLASSROOM, SPECIAL.

Room, Laboratory—A special classroom designed, or provided with special built-in equipment, for pupil participation in learning activities involving scientific experimentation and other experiences, such as chemistry, biology, and physics laboratories. *See also* CLASSROOM, SPECIAL.

Room, Mechanical and Electrical Service—Any room housing building furnaces, pumps, fans, generators, transformers, and similar mechanical and electrical service equipment.

Room, Multipurpose—An instruction area designed, or adapted, specifically for two or more of the combined functions that might normally be served by a separate library, separate audiovisual room, separate auditorium, separate gymnasium, separate gymnatorium, separate cafetorium, or separate cafeteria, such as assemblies, physical education, lunch, music, clubs, audiovisual work, and library services. Separate gymnatoriums and cafetoriums are not classified as multipurpose rooms.

Room, Music—A special classroom designed, or provided with special built-in equipment, for learning activities involving choral and instrumental music. *See also* CLASSROOM, SPECIAL.

Room, Shop—A special classroom designed, or provided with special built-in equipment, for industrial arts and vocational or trade learning activities in such fields as mechanics, machine tools, sheet metal work, woodworking, electrical trades, radio, plumbing, masonry, aviation, printing, refrigeration, air conditioning, baking and other commercial food preparation, cosmetology, and agriculture. *See also* CLASSROOM, SPECIAL.

Room, Shower—A room designed as such and equipped with individual shower stalls or group showers. It may also contain drying areas, towel storage and issue areas, dressing and locker areas, lavatory areas, and service toilet areas.

Room, Storage — As used in this handbook, it is any room designed, or adapted, for use in receiving or storing supplies and equipment that is not an integral part of, or adjunct to, another functional or service area.

Room, Teachers'—A room designed, or adapted, for use by teachers and other instructional staff for study, class preparation, and relaxation.

Room, Toilet—A room designed as such and equipped with at least a water closet and a lavatory. It may contain urinals and additional fixtures.

Room, Vocational and Industrial Arts Shop—*See* ROOM, SHOP.

Salvage Value—The actual or prospective selling price less the cost of removal or disposal of buildings and equipment that have been retired from service or damaged, but are not junked.

School—A division of the school system consisting of a group of pupils composed of one of more grade groups, organized as one unit with one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings. More than one school may be housed in one school plant, as is the case when the elementary and secondary program are housed in the same school plant. (1) (2)

School, Elementary—A school classified as elementary by State and local practice and composed of any span of grades not above grade 8. In this handbook this term includes kindergartens and nursery schools if they are under the control of the local board of education. (1) (2)

School, Incomplete Regular High—A secondary school which offers less than 4 full years of work beyond grade 8 in a school system that is organized in such manner that grades N, K, or 1 through 8 constitute the elementary grades. These are sometimes called truncated high schools. (1) (2)

School, Junior High—A separately organized secondary school intermediate between elementary and senior high school. (1) (2)

School, Junior-Senior High—A secondary school organized on a junior-senior basis and administered under one head as one unit. (1) (2)

School, Public—A school operated by publicly elected or appointed school officials in which the program and activities are under the control of these officials and which is supported by public funds. (1) (2)

School, Regular 4-Year High—A 4-year high school immediately following elementary school in an 8-4 plan or, in some instances, 7-4 plan. This does not include vocational or trade high schools. *See also* SCHOOL, VOCATIONAL OR TRADE HIGH. (1) (2)

School, Secondary—In this handbook, a secondary school comprises any span of grades beginning with the next grade following the elementary school and ending with or below grade 12, including junior high schools, the different types of high schools, and vocational or trade high schools. (1) (2)

School, Senior High—A school offering the final years of high school work necessary for graduation; invariably preceded by a junior high school in the same system. (1) (2)

School, Undivided High—A secondary school served by one faculty organized under one principal which includes more than four grades, is not divided on a junior and senior basis, and is not preceded by a junior high school in the school system. (1) (2)

School, Vocational or Trade High—A secondary school which is separately organized under a principal for the purpose of offering training in one or more skilled or semiskilled trades or occupations. It includes such schools whether federally aided or not. Departments of other types of high schools which offer such courses as the commercial, agricultural, home economics, industrial arts, and other applied art courses would not be considered as separately organized vocational high schools. (1) (2)

School Bus—A vehicle with a manufacturer's rated seating capacity of 12 or more. (Seating capacity figured on the basis of at least 13 inches of seat space per pupil.) (1) (2)

School District—This term is used synonymously with the term "local basic administrative unit." *See also* ADMINISTRATIVE UNIT, LOCAL BASIC. (2)

School for Exceptional Children, Special—A separate school for children who, because of certain atypical characteristics, may require special instruction and guidance. *See also* EXCEPTIONAL CHILDREN.

School Library—*See* LIBRARY, SCHOOL.

School Plant—The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities. (1) (2)

School Plant, Combined Elementary and Secondary—A plant that houses on a permanent basis two schools only—an elementary school and a secondary school. *See also* SCHOOL, ELEMENTARY, and SCHOOL, SECONDARY. (Note:

This definition is a modification of that in Handbook I, *The Common Core of State Educational Information*, and Handbook II, *Financial Accounting for Local and State School Systems*.)

School Plant, Combined Community College and Secondary—A plant that houses on a permanent basis two schools only—a secondary school and a community college. *See also* COMMUNITY COLLEGE and SCHOOL, SECONDARY.

School Plant, Community College—A plant that houses on a permanent basis one school only—a school that begins with grade 13, offers at least 1 but less than 4 years of work, and does not grant the baccalaureate degree.

School Plant, Elementary—A plant that houses on a permanent basis one school only—a school classified as elementary by State and local practice and composed of any span of grades below grade 9.

School Plant, Secondary—A plant that houses on a permanent basis one school only—a school comprised of any span of grades beginning with the next grade following elementary school and ending with or below grade 12, including junior high schools, the different types of high schools, and vocational or trade high schools.

School Property—As used in this handbook, the term refers to land, improvements to site, buildings, and equipment used for public school purposes, including both publicly-owned and nonpublicly-owned.

School Site—The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, plantings, play courts, and playfields. (1) (2)

Schoolhousing Authority—*See* PUBLIC - SCHOOLHOUSING AUTHORITY.

Scrap Value — *See* SALVAGE VALUE.

Semi-Fire-Resistive Building — *See* BUILDING, SEMI-FIRE-RESISTIVE.

Service System, Building—A group of elements or units designed to work together to provide, on a building-wide basis, specific physical services of a particular type, such as heating, cooling, ventilating, water, sewage disposal, electrical, communication, and fire protection.

Service System, Outdoor—Improvements to site designed to facilitate or provide such services as movement of vehicular and pedestrian traffic, vehicular parking, artificial lighting, water supply, sewage disposal, and storage. *See also* IMPROVEMENTS TO SITE.

Shower Room—*See* ROOM, SHOWER.

Site—A piece of land and all improvements to it other than structures. *See also* SCHOOL SITE.

Site Addition—Land acquired and added to a previously-acquired site.

Special Classroom—*See* CLASSROOM, SPECIAL.

Stadium—A permanent structure consisting of one or more units with tiers of seats for spectators at athletic contests.

Stores—Goods on hand in store rooms subject to requisition. (3)

Story—*See* chapter 3, page 96.

Student Commons Area—An area designed, or adapted, for use by students for activities such as relaxation, lounging, unsupervised reading, and purchasing of supplies and refreshments.

Student Dormitory—See DORMITORY, STUDENT.

Study Hall—An instruction area designed, or adapted, for housing a group of students engaged in individual study of an informal nature of the lessons or assignments received in regular or special classrooms.

Subsidiary Accounts—Related accounts which support in detail the summaries recorded in a controlling account. (2)

Supply—A material item of an expendable nature that is consumed, worn out, or deteriorated in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance. (Note: This definition is a modification of that in Handbook I, *The Common Core of State Educational Information.*) (2) *See also* chapter 4.

Supporting Services—Activities of a school district that are not limited to one school plant.

Supporting Services Facility—A piece of land, a building, or part of a building that serves more than one school plant; or is not a part of any given school plant. In some instances, a facility which is definitely part of one school plant may also be used by pupils from another school plant. For example, a high school cafeteria may also be used by pupils from a nearby elementary school plant. Such a facility would not be classified as a supporting services facility, but would be accounted for as part of the school plant with which it is used the major portion of time.

Teacherage—A building that is used as living quarters for teachers. Individual apartments rented by the school district for teachers are not designated by this term.

Teachers' Room — See ROOM, TEACHERS'.

Textbooks—Books obtained primarily for use in certain classes, grades, or other particular student groups rather than for general school use. (2)

Toilet Room—See ROOM, TOILET.

Tools, Hand—Instruments, machinery, and apparatus that may be picked up in the hands and which are moved as individual units during the performance of their primary functions. Examples of equipment designated by this title in this handbook are electric powered hand saws, drills, and sanders; electric flatirons; and expensive sets of hand instruments, such as tap and die sets, wrench sets, and micrometer sets.

Trade Discount—An allowance, usually varying in percentage with volume of transactions, made to those engaged in certain businesses and allowable irrespective of the time when the account is paid. The term is not to be confused with "cash discount." (3)

Undeveloped Area—Land that has not been worked over and improved for specified purposes. *See also* IMPROVEMENTS TO SITE.

Unit Control—A method of property control whereby a piece of equipment is accounted for as a single unit or entity in itself so that it retains its separate identity in the records, either on an individual record card or form, or as a line item in a ledger.

Unit Cost—(1) Expenditures for a function, activity, service, or property divided by the total number of units for which the function, activity, service, or property was provided; (2) the cost of producing a unit of product or rendering a unit of service. (Note: This definition is a modification of that in Handbook II, *Financial Accounting for Local and State School Systems.*)

Value—As used in this handbook, the term designates (1) the act of describing anything in terms of money; or (2) the measure of a thing in terms of money. *See also* APPRAISAL, APPRAISED VALUE, BOOK VALUE, INSURABLE VALUE, PRESENT WORTH, REPLACEMENT COST, and SALVAGE VALUE.

Vehicle—A conveyance used to transport persons or objects, such as automobiles, trucks, aircraft, wreckers, buses, station wagons, bookmobiles, tractors, wagons, and boats, including trailer-type and other attachments operated from such vehicles. Equipment items having some of the characteristics of vehicles and used in heavy construction work, such as bulldozers, self-propelled rollers, scrapers, and cranes, are not designated by this term. *See also* CONSTRUCTION MACHINERY, HEAVY.

Vehicle, Driver Education—A vehicle used in driver education programs for instruction in operation, safety, and similar areas.

Vehicle, Privately Owned—A vehicle owned by the contractor; a vehicle partially owned by the contractor (for instance the contractor may own the chassis and the school own the body); or a car used by a parent who is paid from public funds to transport his own children and sometimes other children to schools. (1) (2)

Vehicle, Pupil Transportation, Small—A vehicle with a manufacturer's rated seating capacity of less than 12. (Seating capacity figured on the basis of at least 13 inches of seat space per pupil.) (1) (2)

Vehicle, Transportation Service — A service truck, gasoline truck, car of supervisor, or other such vehicle not used for carrying pupils if at least half of its use is for the pupil transportation program. (1) (2)

Vocational and Industrial Arts Shop Room—*See* ROOM, SHOP.

Warehouse—A building used primarily to store supplies and equipment for the school district as a whole.

Work in Progress—As used in this handbook, the term is limited to a building under contract for construction but which has not been finally accepted by the school district. A building under construction by school district employees but which has not been completed is also classified as work in progress.

Part III

PROPERTY ACCOUNTING RECORDS

CHAPTER 6

Individual Property Records

PRESENTED IN this chapter is a set of individual property records containing the property accounts that are classified in chapter 1 and defined in chapter 2.

DESCRIPTION AND USE OF FORMS

There are four record forms in the set: One for sites, form 1; one for buildings, form 2; one for equipment under unit control, form 3; and one for equipment under group control, form 4.

The forms have been developed to show one way in which the standard property accounts might be utilized by a school district in maintaining its property records. The format of a record form may be varied to suit individual State or district needs. The essential elements for meaningful data are the standard accounts and terminology.

A few items of local interest only have been inserted on the forms for illustrative purposes. They are items for which there is no need for comparability among school districts. Such items are not numbered. Examples of them can be seen on form 1 in "Name of School," "Location," "Legal Description," and "Deed References."

Once the records have been established, further entries are necessary on the forms only as changes are made in the physical property which affect the basic records being kept.

SCHOOL PLANTS

In establishing the records for an individual school plant, one form 1 is completed for the site, one form 2 is completed for each building in the school plant, one form 3 is completed for each piece of equipment under unit control that has been assigned to the school plant, and one form 4 is completed for each equipment group under group control that has been assigned to the school plant. For example, the complete set of property records for a school plant which has three separate buildings would consist of a site record (form 1), a building record (form 2) for each of the three buildings, and the equipment records (forms 3 and 4) necessary to record all of the equipment assigned to the school plant.

SUPPORTING SERVICES FACILITIES

In establishing the records for an individual supporting services site, one form 1 is completed for the land and improvements, and forms 3 and 4 completed as necessary for equipment, if any, that has been assigned to the site.

In establishing the records for an individual supporting services building, one form 2 is completed for the building, and forms 3 and 4 completed as necessary for equipment that has been assigned to the building.

EQUIPMENT UNASSIGNED TO A SPECIFIC PLANT OR FACILITY

In establishing the records for equipment that is unassigned to a specific plant or facility, one form 3 is completed for each piece of equipment under unit control, such as a typewriter in storage or a school bus in use throughout the school district, and one form 4 is completed for each group of equipment under group control, such as a group of identical desks in storage.

Explanation of Form 1

USE: To record information about the site for each school plant and each supporting services facility, and any land not currently in use. Form 1 has been designed for adaptation to a card that folds to a standard size of 8½ inches by 11 inches, with both parts of the form printed on the inside.

ITEM NUMBERS: These correspond to the property account numbers in chapters 1 and 2. For example, Account 132, Cost of Improvements to Site, includes such costs as they are defined beginning on page 30. Those items on the form that are without number designation are of local character and are included to illustrate how plants or facilities might be identified.

ABBREVIATIONS: O-F, Original Figure at Acquisition; A-A, Additions After Acquisition; R-A, Reductions After Acquisition; A-F, Adjusted Figure.

MAKING ENTRIES:

Word Entries.—These are selected from the standard choices listed and defined in chapters 1 and 2, respectively. For example, the designation, "Secondary School Plant," following 111.1 is one of the standard choices (111.12) for describing the type of plant that is classified under account 111.1 and defined on page 24.

Land.—The last entries in the "Adjusted Figure" column always indicate the area and cost as of the current time. For example, the entries on this form show the area of land in the current school site to be nine acres and the cost to be $11,600. These two figures are kept up to date by adding "Acquisitions" and subtracting "Disposals."

Improvements to Site.—The total cost of an improvement to site, including the original figure at acquisition, is entered in the "Total" column and distributed under the appropriate accounts. Whether the entry is the original figure at acquisition, an addition, or reduction is noted in the "Type of Entry" column. The form is ruled and totals derived whenever it is desired to show the cost of improvements currently on the site. These totals (A-F) may be obtained by adding the original figure (O-F) and any additions (A-A) and subtracting from this total any reductions (R-A). For easy identification, R-A figures may be circled or entered in red. If larger size forms are used, columns may be subdivided into two, one for additions and one for reductions.

Form 1

SITE RECORD

Name of School or Supporting Services Facility Grandin Court High School School or Building No. 131
Location 421 Page Street, Middletown, U. S. A.
111.1 School Site (Indicate Type of School Plant) Secondary School Plant
111.2 Supporting Services Site (Indicate Kind of Building on Site or Other Use) None

LAND	Dates 113-115	Acquisitions		Disposals		Adjusted Figure		112. Ownership
		120. Area	131. Cost	120. Area	131. Cost	120. Area	131. Cost	
Original Site	6/10/31	5	$4,500			5	$4,500	District
Additions or Disposals								
Addition 1	9/12/54	5	8,000			10	12,500	District
Disposal 1	3/10/56				$900	9	11,600	District

132. COST OF IMPROVEMENTS TO SITE

Date	Type of Entry*	Total 132.	132.1 Outdoor Service Systems						132.2 Play Areas			Fences and Walls 132.3	Land-scaping 132.4	Miscel-laneous 132.5
			Parking 132.11	Passage-ways 132.12	Water Sewer 132.13	Electric 132.14	Other 132.15	Total 132.1	Surface 132.21	Equip-ment 132.22	Total 132.2			
1/6/35	O-F	$15,900	$4,000	$3,000	$2,000	$1,000	$800	$10,800	$1,500	$300	$1,800	$800	$2,100	$400
9/1/38	A-A	400								400	400			
2/8/46	A-A	900				200		200				400	300	
3/10/56	R-A	-700		-300		-100		-400				-100	-200	
6/13/56	A-A	4,000			1,000		500	1,500				1,200	1,000	300
9/1/57	A-A	5,250	1,500					1,500	3,000	750	3,750			
10/1/57	A-F	$25,750	$5,500	$2,700	$3,000	$1,100	$1,300	$13,600	$4,500	$1,450	$5,950	$2,300	$3,200	$700

* Entries recorded are as follows: O-F, Original Figure; A-A, Additions After Acquisition; R-A, Reductions After Acquisition; A-F, Adjusted Figure.

Form 1 (cont.)

LEGAL DESCRIPTION

Original Site:	Addition 1:	Disposal 1:	______:	______:
Lots 2 and 3 in the John R. Jones subdivision of the N1/2 of Lot 9.	Lots 5 and 6 in the John R. Jones subdivision of the N1/2 of Lot 9.	Lot 2 in the John R. Jones subdivision of the N1/2 of Lot 9.		

DEED REFERENCES

Original Site:
Reversion Clause Conditions None
Grantor Robert S. Wright
Type of Deed Warranty Date 6/10/31
Recorded 7/3/31 Vol. 931 Page No. 4281
Copy on File With City Clerk
Plat Book:
Page No. 132 Ward 10 Precinct 3
Legislation:
Res'n. No. 325 Date 6/9/31 Res'n. No. ______ Date ______

Addition 1:
Reversion Clause Conditions None
Grantor Ralph R. Gilmore
Type of Deed Warranty Date 9/2/54
Recorded 9/8/54 Vol. 1135 Page No. 3821
Copy on File With City Clerk
Plat Book:
Page No. 132 Ward 10 Precinct 3
Legislation:
Res'n. No. 735 Date 6/11/54 Res'n. No. ______ Date ______

Addition 2:
Reversion Clause Conditions ______
Grantor ______
Type of Deed ______ Date ______
Recorded ______ Page No. ______
Copy on File With ______
Plat Book:
Page No. ______ Ward ______ Precinct ______
Legislation:
Res'n. No. ______ Date ______ Res'n. No. ______ Date ______

Addition 3:
Reversion Clause Conditions ______
Grantor ______
Type of Deed ______ Date ______
Recorded ______ Page No. ______
Copy on File With ______
Plat Book:
Page No. ______ Ward ______ Precinct ______
Legislation:
Res'n. No. ______ Date ______ Res'n. No. ______ Date ______

REMARKS:
Disposal 1: Sold to George R. Ramsey. Resolution No. 485, 2/10/56.

NOTE: Information on this side is of local character and will vary with local needs. A school district may wish to include as part of its records: (1) A plot plan showing utility lines, roads, etc., and (2) a drawing of the building as built.

Form 2

BUILDING RECORD

Name of School Grandin Court High School
Name of Building Grandin Court High School
Location 421 Page Street, Middletown, U.S.A.
211. Use of Building: (If Vacant, Check Here___.)
211.1 Schools in Building Four-year high school
211.2 Supporting Services in Building

School No. 131
Building No.

212. Ownership District
216. Type of Construction Fire-Resistive
217. Kind of School Building Instructional
218. Availability of Building Complete Occupancy
219. Mobility of Building Permanent
223. Number of Pupils Served

General Building Data	Original Building	Change 1 Addition	Change 1 Reduction	Adjusted Figure	Change 2 Addition	Adjusted Figure	
213. Date of Acquisition	1/6/35	2/8/46			6/15/56		
214.1 Date of Construction Contract	10/1/33	11/8/45			9/15/55		
214.2 Date of Acceptance	1/6/35	2/8/46			6/15/56		
215. Date of Disposal			2/8/46				
221. Gross Floor Area	28,660	1,850	-510	30,000	8,800	38,800	
221.1 Basement	8,000			8,000		8,000	
221.2 First Floor	20,660	1,850	-510	22,000	8,800	30,800	
221.3 Second Floor							
222. Pupil Capacity	350	50		400	200	600	
230. Cost of Building	$500,000	$50,000	-$10,000	$540,000	$200,000	$740,000	
231. Contract Cost	467,000	47,900	-9,550	505,350	189,250	694,600	
232. Architectural and Engineering Services	30,000	1,500	-400	31,100	10,000	41,100	
233. Legal Services	800	500	-25	1,275	500	1,775	
234. Educational Consultative Services	200			200	150	350	
235. Miscellaneous Costs	2,000	100	-25	2,075	100	2,175	

Detailed Building Data	Original Building		Change 1 Addition		Change 1 Reduction		Adjusted Figure		Change 2 Addition		Adjusted Figure			
	No.	Area	No.	Area	No.	Area	No.	Area	No.	Area	No.	Area	No.	Area
240. Instruction Areas	18	15,000	2	1,850			20	16,850	8	7,400	28	24,250		
241. Classrooms	15	10,100	2	1,850			17	11,950	8	7,400	25	19,350		
241.1 Regular	10	6,200	2	1,850			12	8,050	6	5,400	18	13,450		
241.2 Special	5	3,900					5	3,900	2	2,000	7	5,900		
241.21 Kindergarten														
241.22 Laboratory	2	1,400					2	1,400			2	1,400		
241.23 Shop	1	1,000					1	1,000	1	1,000	2	2,000		
241.24 Home Economics	1	700					1	700			1	700		
241.25 Music	1	800					1	800	1	1,000	2	1,800		
241.26 For Exceptional Children														
241.27 Other Special Classrooms														
242. Other Instruction Areas	3	4,900					3	4,900			3	4,900		
242.1 School Library Areas	1	900					1	900			1	900		
242.2 Study Halls														
242.3 Audiovisual Rooms														
242.4 Auditoriums														
242.5 Gymnasiums														
242.6 Gymnatoriums	1	3,000					1	3,000			1	3,000		
242.7 Cafetoriums														
242.8 Multipurpose Rooms	1	1,000					1	1,000			1	1,000		
242.9 (Specify)														

Form 2 (cont.)

Detailed Building Data (cont.)	Original Building		Change 1 Addition		Change 1 Reduction		Adjusted Figure		Change 2 Addition		Adjusted Figure			
	No.	Area	No.	Area	No.	Area	No.	Area	No.	Area	No.	Area	No.	Area
250. Administration Areas	1	1,000					1	1,000			1	1,000		
261. Circulation Areas Inside Building	XXX	1,600	XXX		XXX		XXX	1,600	XXX		XXX	1,600	XXX	
270. Service Areas	11	5,400			(-1)	(-510)	10	4,890			10	4,890		
271. Cafeterias or Lunchrooms	1	1,500					1	1,500			1	1,500		
272. Teachers' Rooms														
273. Maintenance and Operation Areas	4	1,900			(-1)	(-510)	3	1,390			3	1,390		
274. Toilet Rooms	7	XXXX		XXXX		XXXX	7	XXXX	4	XXXX	11	XXXX		XXXX
274.1 Separate	4	1,000					4	1,000			4	1,000		
274.3 Adjuncts	3	XXXX		XXXX		XXXX	3	XXXX	4	XXXX	7	XXXX		XXXX
275. Shower Rooms	2	XXXX		XXXX		XXXX	2	XXXX		XXXX	2	XXXX		XXXX
275.1 Separate	2	1,000					2	1,000			2	1,000		
275.3 Adjuncts		XXXX		XXXX		XXXX		XXXX		XXXX		XXXX		XXXX
276. Miscellaneous														
262. Covered Passageways Outside Building	XXX	1,600	XXX		XXX		XXX	1,600	XXX		XXX	1,600	XXX	

251. Kinds of Administration Areas:
- 251.1 Principal's Office ☑
- 251.2 Guidance Area ☐
- 251.3 Health Service Area ☐
- 251.4 Superintendent's Office ☐
- 251.5 Miscellaneous ☐

273.1 Kinds of Maintenance and Operation Areas:
- 273.11 Mechanical and Electrical Service Rooms ☑
- 273.12 Custodial Service Rooms ☑
- 273.13 Building Work or Repair Shops ☑
- 273.14 Storage Rooms ☑

280. SERVICE SYSTEMS

281. Heating System:
- 281.1 Type of Heating System:
  - 281.11 Central Heating ☑ Radiators and Convectors
  - 281.12 Local Zone Heating ☐
  - 281.13 Room-Fired Heaters ☐
- 281.2 Source of Heat Oil
- 281.3 Capacity of Heating Plant(s) 2 1/2 Million B. T. U.

282. Cooling System:
- 282.1 Type of System:
  - 282.11 Central System ☐
  - 282.12 Local Zone System ☐
  - 282.13 Individual Units ☑ Self Contained
- 282.2 Extent of Cooling System:
  - 282.21 Whole Building Cooled ☐
  - 282.22 Part of Building Cooled ☑

283. Type of Ventilating System Mechanical Supply

284. Water Supply and Sewage Disposal System:
- 284.1 Source of Water Municipal
- 284.2 Number of Heat Generators for Hot Water 2
- 284.3 Type of Sewage Disposal System Municipal

285. Electrical System:
- 285.1 Building Completely Wired ☑
- 285.2 Building Partially Wired ☐
- 285.3 Emergency Lighting System ☑

286. Communication System:
- 286.1 Telephone System:
  - 286.11 Complete ☐
  - 286.12 Partial ☐
- 286.2 Speaker System:
  - 286.21 Complete ☐
  - 286.22 Partial ☐
- 286.3 Combination Speaker-Telephone System ☐
- 286.4 Program System ☑
- 286.5 Code Call System ☐

287. Television System:
- 287.1 Television Receiving System ☑
- 287.2 Program Origination Provisions ☐

288. Fire Protection System:
- 288.1 Number of Fire Alarm Boxes 8
- 288.2 Number of Automatic Sprinkler Heads 50
- 288.3 Number of Fire Hose Cabinets 4
- 288.4 Number of Fire Extinguisher Stations 15

289. Elevators:
- 289.1 Number of Passenger Elevators
- 289.2 Number of Freight Elevators

Explanation of Form 2

USE: To record information about buildings of each school plant and each supporting services facility. *See* the classification of accounts in chapter 1 for the accounts that apply to school plants and those that apply to supporting services facilities. Form 2 has been designed for adaptation to a card that folds to a standard size of 8½ inches by 11 inches, with both parts of the form printed on the inside.

ITEM NUMBERS: These correspond to the property account numbers in chapters 1 and 2. For example, Account 211, Use of Building, is the use of the building as defined on page 36. Those items on the form that are without number designation are of local character and are included to illustrate how plants or facilities might be identified.

MAKING ENTRIES:

Work Entries.—These are selected from the standard choices listed and defined in chapters 1 and 2, respectively. For example, the designation, "4-year high school," following account 211.1 is one of the standard choices (211.104) for describing the type of school that is classified under account 211, and defined on page 37.

Building Data Sections.—Entries in the "Original Building" column are never changed. Whenever a change in the building occurs, each column used to record the change is headed by writing in a change number and designating the change as an addition or a reduction, as appropriate. When a single change involves both an addition and a reduction, two columns are used. Each change is followed by an "Adjusted Figure" column. This column always indicates the area, cost, and capacity of the current building facility. For example, the entries for account 230 show the cost of the original building to be $500,000. In 1946, an addition was made costing $50,000 (Change 1, Addition), and a part of the building with a proportional cost of $10,000 (Change 1, Reduction) was removed. The "Adjusted Figure" column was kept up to date by adding the cost of the addition and subtracting the cost of the reduction.

Service Systems.—Information about the service systems in the building is recorded by making word entries or by checking appropriate squares. Additions, removals, or modifications of these systems are indicated by making appropriate changes on the record form.

Explanation of Form 3

USE: To record information about equipment under unit control. Form 3 has been designed for adaptation to a standard 5-inch-by-8-inch card. Additional columns may be printed on the back.

ITEM NUMBERS: These correspond to the property account numbers used in chapters 1 and 2. For example, Account 311, Kind of Equipment, is kind of equipment as defined on page 75.

ABBREVIATIONS: O-F, Original Figure at Acquisition; A-A, Additions After Acquisition; R-A, Reductions After Acquisition; A-F, Adjusted Figure.

MAKING ENTRIES:

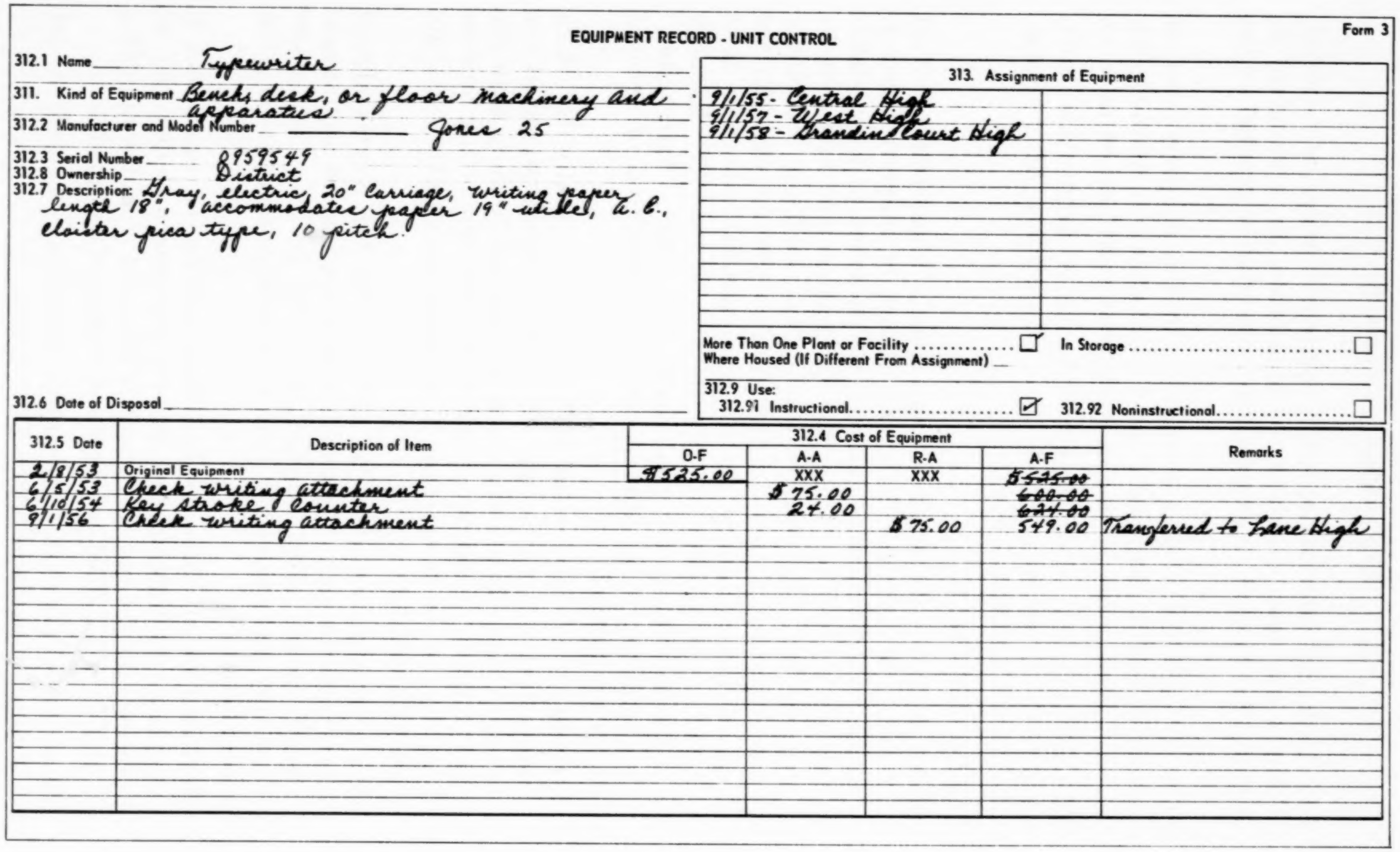
Word Entries.—These are of two types: Those selected from the standard choices listed and defined in chapters 1 and 2, respectively, and those entered in accordance with the standard definitions in chapter 2. Example of the first type is account 311. The entry, "Bench, Desk, or Floor Machinery and Apparatus," is one of the standard choices (311.22) for classifying equipment according to general category. It is listed under account 311 and defined on page 76. Example of the second type is account 312.1. The entry, "Typewriter," is completed in accordance with the definition of account 312.1 on page 77.

Assignment of Equipment.—The plant or facility to which equipment is assigned and the date of such assignment are entered here. If the equipment is assigned to more than one school plant, is assigned to more than one supporting services facility, or is in storage, it is noted by checking the appropriate square.

Cost of Equipment.—The last entry in the A-F column always indicates the cost of equipment plus the cost of any attachments added after acquisition of the piece of equipment less any reductions for cost of attachments removed after acquisition.

Replacement of Equipment.—When a piece of equipment is replaced by another and the old equipment is disposed of, form 3 for the old equipment is removed from the file and a new form 3 is filled out for the new piece of equipment.

Remarks.—Pertinent information regarding acquisition and disposal of equipment would be entered.



EQUIPMENT RECORD - UNIT CONTROL

Form 3

312.1 Name Typewriter

311. Kind of Equipment Bench, desk, or floor machinery and apparatus

312.2 Manufacturer and Model Number Jones 25

312.3 Serial Number 8959549

312.8 Ownership District

312.7 Description: Gray, electric, 20" carriage, writing paper length 18", accommodates paper 19" wide, a. c., cloister pica type, 10 pitch.

312.6 Date of Disposal

313. Assignment of Equipment

9/1/55 - Central High
9/1/57 - West High
9/1/58 - Grandin Court High

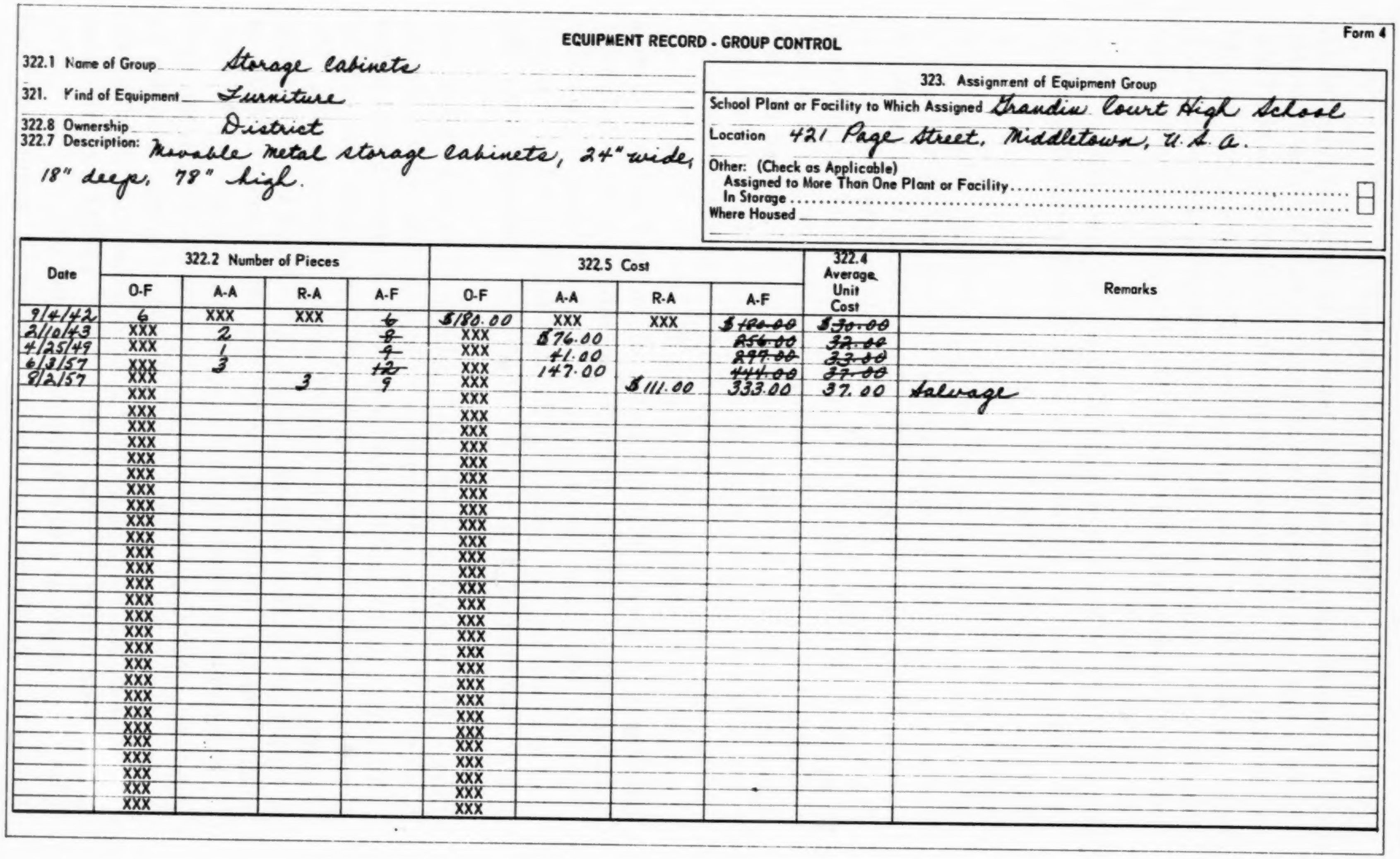
More Than One Plant or Facility ☑ In Storage ☐

Where Housed (If Different From Assignment)

312.9 Use:

312.91 Instructional ☑ 312.92 Noninstructional ☐

312.5 Date	Description of Item	312.4 Cost of Equipment				Remarks
		O-F	A-A	R-A	A-F	
2/8/53	Original Equipment	$525.00	XXX	XXX	~~$525.00~~	
6/5/53	Check writing attachment		$75.00		~~600.00~~	
6/10/54	Key stroke counter		24.00		~~624.00~~	
9/1/56	Check writing attachment			$75.00	549.00	Transferred to Lane High



Form 4

EQUIPMENT RECORD - GROUP CONTROL

322.1 Name of Group Storage cabinets
321. Kind of Equipment Furniture
322.8 Ownership District
322.7 Description: Movable metal storage cabinets, 24" wide, 18" deep, 78" high.

323. Assignment of Equipment Group
School Plant or Facility to Which Assigned Grandin Court High School
Location 421 Page Street, Middletown, U. S. A.
Other: (Check as Applicable)
Assigned to More Than One Plant or Facility ☐
In Storage ☐
Where Housed

Date	322.2 Number of Pieces				322.5 Cost				322.4 Average Unit Cost	Remarks
	O-F	A-A	R-A	A-F	O-F	A-A	R-A	A-F		
9/4/42	6	XXX	XXX	~~6~~	$180.00	XXX	XXX	~~$180.00~~	~~$30.00~~	
2/10/43	XXX	2		~~8~~	XXX	$76.00		~~256.00~~	~~32.00~~	
4/25/49	XXX	1		~~9~~	XXX	41.00		~~297.00~~	~~33.00~~	
6/3/57	XXX	3		~~12~~	XXX	147.00		~~444.00~~	~~37.00~~	
8/2/57	XXX		3	9	XXX		$111.00	333.00	37.00	Salvage
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					
	XXX				XXX					

Explanation of Form 4

USE: To record information about equipment under group control. Form 4 has been designed for adaptation to a standard 5-inch-by-8-inch card. Additional columns may be printed on the back.

ITEM NUMBERS: These correspond to the property account numbers in chapters 1 and 2. For example, Account 322.1, Name of Equipment Group, is the same as account 322.1 defined on page 82.

ABBREVIATIONS: O-F, Original Figure at Acquisition; A-A, Additions After Acquisition; R-A, Reductions After Acquisition; A-F, Adjusted Figure.

MAKING ENTRIES:

Word Entries.—These are of two types: Those selected from the standard choices listed and defined in chapters 1 and 2, respectively, and those entered in accordance with the standard definitions in chapter 2. Example of the first type is account 321. The entry, "Furniture," is one of the standard choices (321.1) for classifying equipment according to general category. It is listed under account 321 and defined on page 80. Example of the second type is account 322.1. The entry, "Storage Cabinets," is completed in accordance with the definition of account 322.1 on page 82.

Number of Pieces.—The last entry in the A-F column always indicates the number of pieces currently in the equipment group. This figure is kept up to date by adding the number of additional pieces placed in the control group (A-A column) and subtracting the number of pieces removed from the control group (R-A column).

Cost.—The last entry in the A-F column always indicates the total cost of the equipment currently in the control group. It is kept up to date by adding the cost of pieces added to the control group (A-A column) and subtracting the cost of pieces removed from the control group (R-A column). The figure in the R-A column ($111) is obtained by multiplying the average unit cost figure on the line above it ($37) by the number of pieces removed from the group (3).

Average Unit Cost.—A new unit cost figure is entered each time there is an addition or reduction in the number of pieces in the control group. It is obtained by dividing the last cost entry in the A-F column ($333) by the last number-of-pieces entry in the A-F column (9).

Remarks.—Pertinent information regarding acquisition and disposal of equipment would be entered.

CHAPTER 7

Summary Property Records

PRESENTED IN this chapter is a set of summary property record forms. The forms summarize important items of information about property for a school district as a whole. They show one way in which it is possible to have available for easy reference significant facts about the total property of a school district. As with the individual plant records, the format of a record form may be varied to suit individual State or district needs. The essential elements for meaningful data are the standard accounts and terminology.

The totals recorded in the summary forms are obtained from information on the individual plant record forms shown in chapter 6. Therefore, the standard definitions of accounts in chapter 2 also define the items on the summary forms.

USE OF SUMMARY RECORD FORMS

The summary forms are divided into four sections for use in summarizing data for: (1) Publicly-owned school plants, forms 1–S through 3–S; (2) publicly-owned supporting services facilities, forms 4–S through 6–S; (3) publicly-owned equipment that is unassigned to a specific plant or facility, form 7–S; and (4) nonpublicly-owned property used by a school district, form 8–S.

Most school districts would probably not need all of the forms shown. For example, a district with only publicly-owned school plant facilities would need only the forms in the first group.

The items of information on the forms in this chapter have been selected for illustrative purposes only. More or less information may be summarized from the individual plant records as needs require.

MAKING ENTRIES ON SUMMARY RECORD FORMS

Entries are made on the summary forms at the following times: (1) When the summary is set up initially, (2) when additions or disposals of property take place in a school district, (3) when there is a change in permanent assignment of property, and (4) when starting a new year or accounting period.

Setting Up Summary Initially

On the "Beginning-of-Year" line, under the respective column headings, are recorded the totals for the school district as of the time the summary is established. These totals are obtained from the appropriate accounts on the individual plant records illustrated in chapter 6.

Additions or Disposals

Additions to property and disposals are recorded on the summary records at the time they are recorded on the individual plant records illustrated in chapter 6. Disposal entries may be circled or entered in red to distinguish them from additions. To determine current status at any time, the columns are totalled: Beginning-of-the-year totals, plus additions, minus disposals.

Changes in Permanent Assignment of Property

When there is a change in permanent assignment, the piece of property is removed from the old category and recorded under the new. For example, suppose an elementary school plant was converted to a secondary school plant. In such a case, the data about this school plant would be removed from the various elementary school plant summary record cards and recorded on the cards for secondary school plants.

Starting a New Year or Accounting Period

A double line is drawn indicating the close of the old year or accounting period. Entries in each column are added. The totals obtained are the beginning-of-the-year figures for the new year or accounting period.

Summary Records for
Publicly-Owned School Plants

Form 1-S

SITE SUMMARY

TYPE OF SCHOOL PLANT: Elementary

PUBLICLY-OWNED

Kind of Change i.e., New Site, Addition, Improvement, Disposal	Date	Area of Sites in Acres	Cost of Sites					Remarks
			Land	Improvements	Total Cost of Sites			
Beginning of Year	7/1/54	160	$320,000	$55,000	$375,000			
New Site - Johnstown School	7/20/54	10	40,000		40,000			
Improvement - Glendale School	9/20/54			10,000	10,000			Playground area
Addition - Cherrydale School	2/15/55	2	8,000		8,000			
Disposal - Twin Oaks School	4/2/55	-3	-5,000	-2,000	-7,000			
Beginning of Year	7/1/55	169	$363,000	$63,000	$426,000			

USE: To summarize important items of information about publicly-owned school sites of a school district. *See also* explanation at beginning of this chapter. One of these forms is maintained for each type of school plant in a school district.

Form 2-S - Front

BUILDING SUMMARY

TYPE OF SCHOOL PLANT: Elementary

PUBLICLY-OWNED

Kind of Change i.e., New Buildings, Addition, Remodeling, Disposal	Date	Number of School Plants	Number of Buildings		Cost of Buildings		Pupil Capacity	Gross Building Area	Number of Instr. Bldgs. With More Than One Story*			
			Instr.	Other	Instruction	Other			FR	SFR	COM	MC
Beginning of Year	7/1/54	20	21	2	$10,500,000	$50,000	9,000	675,000		6	2	
New Building - Johnstown School	11/20/54	1	1		400,000		400	30,000		1		
Remodeling - Vernon Street School	11/30/54				200,000							
Disposal - Twin Oaks School	12/4/54	-1	-2		-100,000		-400	-28,000			-2	
Addition - Glenway School	3/15/55				100,000		100	7,500		-1		1
Beginning of Year	7/1/55	20	20	2	$11,100,000	$50,000	9,100	684,500		6		1

*LEGEND: FR - Fire-Resistive; SFR - Semi-Fire-Resistive; COM - Combustible; MC - Mixed Construction.

(OVER)

USE: To summarize important items of information about publicly-owned school buildings of a school district. *See also* explanation at beginning of this chapter. One of these forms is maintained for each type of school plant in a district.

Form 2-S - Back

BUILDING SUMMARY

TYPE OF SCHOOL PLANT: Elementary

PUBLICLY-OWNED

Kind of Change i.e., New Building, Addition, Remodeling, Disposal	Date	Number of Classrooms				Number of the Following Facilities:									
		Regular	Special			Libraries	Auditoriums	Gymnasiums	Gymnatoriums	Cafetoriums	Multi-purpose	Cafeterias			
					TOTAL										
Beginning of Year	7/1/54	300			55	20	4	10	14	10	6	8			
New Building - Johnstown School	10/20/54	12			2	1	1		1			1			
Disposal - Twin Oaks School	12/1/54	(-14)								(-1)					
Addition - Charlestown School	3/15/55	4			1		1		1						
Beginning of Year	7/1/55	302			58	21	6	10	16	9	6	9			

Form 3-S

EQUIPMENT SUMMARY

TYPE OF SCHOOL PLANT: Elementary

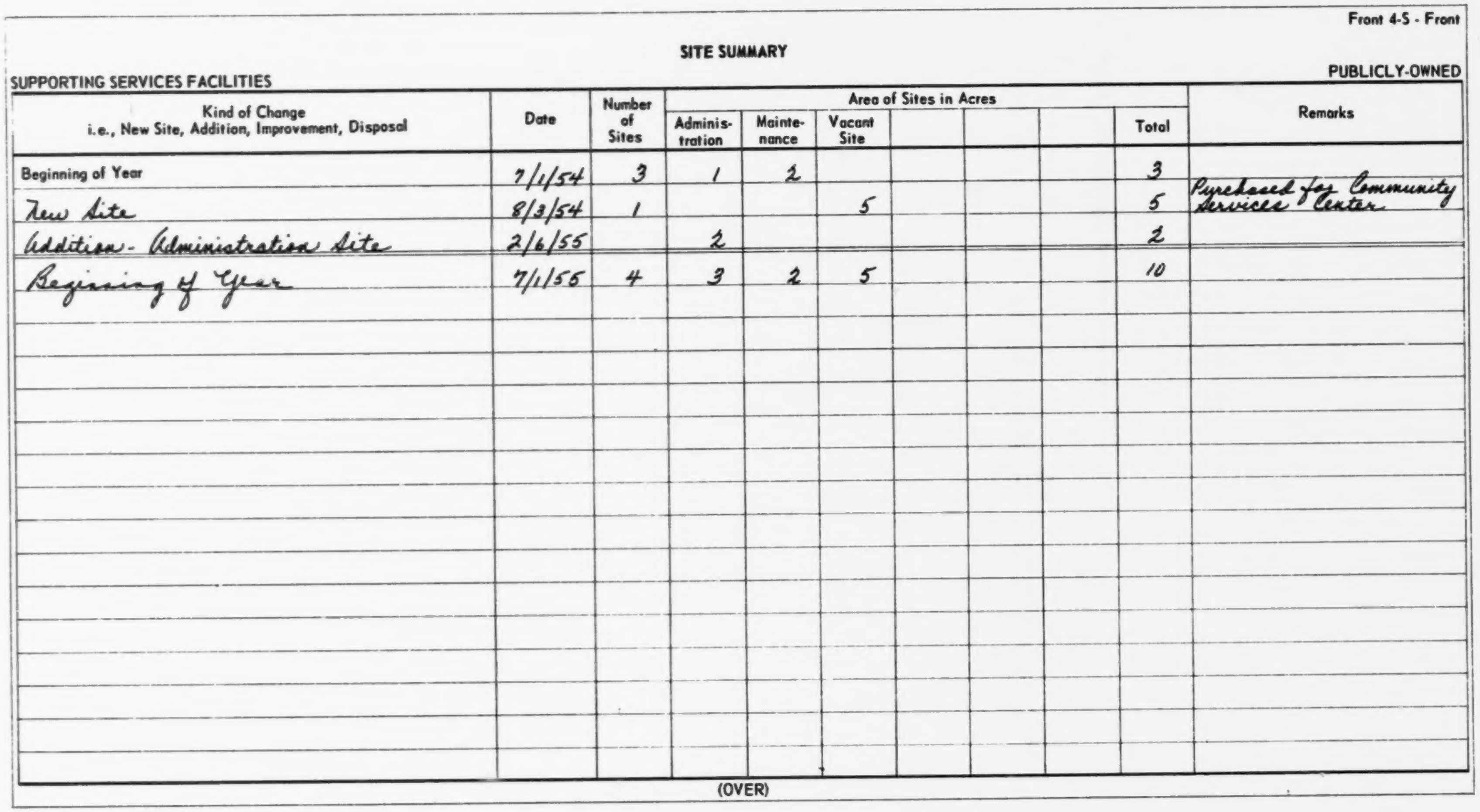
PUBLICLY-OWNED

Kind of Change i.e., Addition or Disposal	Date	Cost of Furniture	Cost of Machinery and Apparatus	Library Books		Vehicles			
				Number	Cost	Number	Cost		
Beginning of Year	7/1/54	$ 400,000	$20,000	175,000	$300,000				
Equipping New Building - Johnstown School	11/28/54	35,000	3,000	1,200	2,500				
Disposal - Twin Oaks School	1/5/55	-12,000	-2,500	–					
Beginning of Year	7/1/55	$423,000	$ 20,500	176,200	$302,500				

USE: To summarize important items of information about publicly-owned equipment of a school district that is assigned to school plants. _See also_ explanation at beginning of this chapter. One of these forms is maintained for each type of school plant in a school district.

Summary Records for

Publicly-Owned Supporting Services Facilities



Front 4-S - Front

SITE SUMMARY

SUPPORTING SERVICES FACILITIES

PUBLICLY-OWNED

Kind of Change i.e., New Site, Addition, Improvement, Disposal	Date	Number of Sites	Area of Sites in Acres							Remarks
			Adminis-tration	Mainte-nance	Vacant Site				Total	
Beginning of Year	7/1/54	3	1	2					3	
New Site	8/3/54	1			5				5	Purchased for Community Services Center
Addition - Administration Site	2/6/55		2						2	
Beginning of Year	7/1/55	4	3	2	5				10	

(OVER)

USE: To summarize important items of information about publicly-owned sites of supporting services facilities of a school district. *See also* explanation at beginning of this chapter. One of these forms is maintained for a school district.

Form 4-S - Back

SITE SUMMARY

SUPPORTING SERVICES FACILITIES

PUBLICLY-OWNED

Kind of Change i.e., New Site, Addition, Improvement, Disposal	Date	Cost of Land					Cost of Improvements					Total Site Costs
		Adminis-tration	Mainte-nance	Vacant Site		Total	Adminis-tration	Mainte-nance	Vacant Site		Total	
Beginning of Year	7/1/54	$8,000	$4,000			$12,000	$6,000	$3,000			$9,000	$21,000
New Site	8/3/54			$12,500		12,500						12,500
Addition - Administration Site	2/6/55	5,000				5,000	2,000				2,000	7,000
Beginning of Year	7/1/55	$13,000	$4,000	$12,500		$29,900	$8,000	$3,000			$11,000	$40,500

Form 5-S

BUILDING SUMMARY

SUPPORTING SERVICES FACILITIES

PUBLICLY-OWNED

Kind of Change i.e., New Building, Addition, Remodeling, Disposal	Date	Administration Buildings		Pupil Transportation Buildings		Maintenance Buildings		Warehouses			
		No.	Cost	No.	Cost	No.	Cost	No.	Cost	No.	Cost
Beginning of Year	7/1/54	1	$57,000			1	$25,000	1	$28,000		
Addition	1/4/55						8,000				
Beginning of Year	7/1/55	1	$57,000			1	$33,000	1	$28,000		

USE: To summarize important items of information about publicly-owned buildings of supporting services facilities of a school district. *See also* explanation at beginning of this chapter. One of these forms is maintained for a school district.

Form 6-S

EQUIPMENT SUMMARY

SUPPORTING SERVICES FACILITIES

PUBLICLY-OWNED

Kind of Change i.e., Addition or Disposal	Date	Cost of Furniture	Cost of Machinery and Apparatus	Library Books		Vehicles			
				No.	Cost	No.	Cost		
Beginning of Year	7/1/54	$5,500	$24,000			1	$2,800		
Disposal	8/5/54					-1	-2,800		
Addition	8/5/54					1	2,400		
Addition	10/3/54	300							
Addition	3/6/55		2,000						
Beginning of Year	7/1/55	$5,800	$26,000			1	$2,400		

USE: To summarize important items of information about publicly-owned equipment of a school district that is assigned to supporting services facilities. *See also* explanation at beginning of this chapter. One of these forms is maintained for a school district.

Summary Records for Publicly-Owned Equipment Unassigned to a Specific Plant or Facility

Form 7-S

EQUIPMENT SUMMARY

UNASSIGNED TO A SPECIFIC PLANT OR FACILITY

PUBLICLY-OWNED

Kind of Change i.e., Addition or Disposal	Date	Cost of Furniture	Cost of Machinery and Apparatus	Pupil Transportation Vehicles						Maintenance and Operation Vehicles		
				School Buses		Small Vehicles		Bus Service Vehicles				
				No.	Cost	No.	Cost	No.	Cost	No.	Cost	
Beginning of Year	7/1/54	...	$1,150							4	$12,000	
Beginning of Year	7/1/55	...	$1,150							4	$12,000	

USE: To summarize important items of information about publicly-owned equipment of a school district that is unassigned to a specific plant or facility. *See also* explanation at beginning of this chapter. One of these forms is maintained for a school district.

Summary Records for Nonpublicly-Owned Property Used by a School District

Form 8-S – Front

NONPUBLICLY-OWNED PROPERTY SUMMARY

Kind of Change i.e., Addition or Disposal	Date	School Plants											
		Number of Plants	Number of Bldgs.	Area of Sites	Number of Pupils Served	Number of Class-rooms			Number of Instr. Bldgs. With More Than One Story*				
									FR	SFR	COM	MC	
Beginning of Year	7/1/54	2	2	6	200	6					1		
Disposal	2/1/55	(-1)	(-1)	(-2)	(-150)	(-4)					(-1)		
Beginning of Year	7/1/55	1	1	4	50	2							

*LEGEND: FR - Fire Resistive; SFR - Semi-Fire-Resistive; COM - Combustible; MC - Mixed Construction.

(OVER)

USE: To summarize important items of information about nonpublicly-owned property that is used by a school district. *See also* explanation at beginning of this chapter. One of these forms is maintained for a school district.

Form 8-S - Back

NONPUBLICLY-OWNED PROPERTY SUMMARY

Kind of Change i.e., Addition or Disposal	Date	Supporting Services Facilities					Unassigned Equipment				
							Pupil Transportation				
		Area of Sites	Number of Bldgs.	Area of Bldgs.			Number of School Buses	Number of Small Vehicles			
Beginning of Year											

INDEX

A

- Abandoned building, 13, 44
- Abbreviated classification of property accounts, 4
- Account, property, definition, 122, 137
- Account numbers, 4–5
- Accounts for buildings
  - school plants, 10, 12, 36, 37, 42, 44
  - supporting services facilities, 11, 38–40
- Accounts for equipment, 20–22, 75–84
- Accounts for sites
  - school plants, 8, 24–25
  - supporting services facilities, 8–9, 25–28
- Acquisition, dates of, 9, 11, 28–29, 41, 129
- Adapted, 122–123
- Additions after acquisition, 7
- Additions to original building
  - date of acceptance, 12, 41
  - date of acquisition, 11, 41
  - date of construction contract, 12, 41
- Additions to property, 9, 11–12, 29, 41, 123
- Additions to site
  - cost, 9, 30
  - date of acquisition, 9, 29
  - definition, 141
- Administration, 123
- Administration areas in building, 15–16, 59–61, 123
- Administration building, 8, 25, 123, 125
- Administrative unit, local basic, 123
- Adjusted figure, 7
- Adjustment entries
  - additions after acquisition, 7
  - adjusted figure, 7
  - original figure at acquisition, 7
  - reductions after acquisition, 7
- Adult education, public, 123
- Alphabetical list of supplies and equipment, 98–121
- Alteration of a building, 48, 123
- Apparatus, 20, 21, 76, 81, 123, 124
- Appraisal, 123
- Appraised value, 123
- Appreciation, 123–124
- Architectural and engineering services, 13, 48, 91, 92
- Area
  - building
    - basement, 13, 45
    - definition, 45, 90–91, 124, 132
    - each additional floor, 13, 46
    - each floor, 13, 46
    - first floor, 13, 45
    - gross floor area, 13, 45, 90–91, 132
  - construction, 50, 91, 128
  - interior space, 49–50, 91, 124, 133
  - land, 9, 29, 87, 124
  - passageways, covered, outside building, 16, 61
  - rooms or areas
    - administration areas, 16, 61
    - audiovisual rooms, separate, 15, 56
    - auditoriums, 15, 57
    - cafeterias, 16, 62
    - cafetoriums, 15, 58
    - circulation areas, 16, 61
    - classrooms, 13, 50
    - enclosed circulation areas, 16, 61
    - gymnasiums, 15, 57
    - gymnatoriums, 15, 58
    - home economics rooms, 14, 53
    - kindergarten rooms, 14, 51
    - laboratory rooms, 14, 52
    - lunchrooms, 16, 62
    - maintenance and operation rooms, 16, 63

Area—Continued
  rooms or areas—Continued
    miscellaneous instruction areas, 15, 59
    miscellaneous service areas, 17, 66
    multipurpose rooms, 15, 59
    music rooms, 14, 53
    operation areas, 16, 63
    outside passageways, 16, 61
    regular classrooms, 13, 50
    school library areas, 14, 55
    service areas, 16–17, 62–66
    shop rooms, 14, 52
    shower rooms, separate, 17, 65
    special classrooms, 13–14, 51–54
    special classrooms for exceptional children, 14, 54
    study halls, 14, 56
    teachers' rooms, 16, 62
    toilet rooms, separate, 17, 64
  site, 9, 29, 87, 124
Area of an interior space, 49–50, 91, 124, 133
Area of a school site, 9, 29, 87, 124
Assignment of equipment
  group control, 22, 74, 84
  unit control, 21, 74, 79
Audiovisual rooms
  area, 15, 56
  definition, 56, 124, 138
  number, 15, 56
Auditorium-gymnasium, *see* Gymnatoriums
Auditoriums
  area, 15, 57
  definition, 56, 124
  number, 15, 57
Authority-owned property
  buildings, 11, 40, 48
  equipment
    group control, 22, 83
    unit control, 21, 79
  land, 9, 28
Automatic sprinkler heads, 20, 74
Availability of building
  abandoned, 13, 44
  complete, 12, 44
  partial, 13, 44
Average daily attendance, ADA, 124
Average daily membership, ADM, 124
Average unit cost, 21, 82, 124

B

Basement, 13, 45, 124
Bench, desk, or floor machinery and apparatus, 20, 21, 76, 81, 124
Betterments, *see* Improvements to site
Bonded debt, 124
Bonding capacity, free, 131
Books, library, 21, 81, 134
Book value, 87–88, 91, 96, 124
Buildings
  administration areas, 15–16, 59–61, 123
  administration building, 8, 25, 123, 125
  area, 13, 45, 90–91, 124
  availability
    abandoned, 13, 44
    complete, 12, 44
    partial, 13, 44
  circulation areas, 16, 61, 127
  community services building, 9, 27, 125, 128
  construction area, 50, 91, 128
  construction, type of, 12, 42
  cooling building, central, 12, 43, 125, 127
  cost
    architectural and engineering services, 13, 48, 91, 92
    construction, 47, 91–92, 128
    contract, 13, 48, 92, 128
    definition, 47, 92–93, 129
    educational consultative services, 13, 49, 91, 92
    legal services, 13, 49, 91, 92
    miscellaneous, 13, 49, 92
  date of disposal, 12, 41
  dates of acceptance
    each addition, 12, 41
    original building, 12, 41
  dates of acquisition
    each addition, 11, 41
    original building, 11, 41
  dates of construction contract
    each addition, 12, 41
    original building, 12, 41
  definition, 35, 124–125

Buildings—Continued
- field building, 12, 43, 125, 131
- floor area, gross
  - basement, 13, 45
  - definition, 45, 90–91
  - each additional floor, 13, 46
  - each floor, 13, 46
  - first floor, 13, 45
- food services building, 8, 12, 26, 43, 126, 131
- heating and cooling building, central, 12, 43, 125, 127
- heating building, central, 12, 43, 125, 127
- identification, 10, 35
- instruction areas in building
  - classrooms, regular, 13, 50, 127
  - classrooms, special, 13–14, 51–54, 127
- instruction areas other than classrooms, 14–15, 55–59
- instruction building, 8, 12, 25, 42, 126, 133
- insurable value, 93–94, 123
- investment building, 9, 27, 133
- kind of school building, 12, 42–44
- living quarters for professional personnel, 8, 12, 26, 43
- living quarters for service personnel, 8, 12, 26, 43
- maintenance building, 8, 26, 126, 134
- mobility of building
  - permanent, 13, 44, 126, 135
  - portable, 13, 44, 126, 136
- number of pupils served, 13, 46
- ownership
  - nonpublicly-owned, 11, 40
  - publicly-owned
    - authority-owned, 11, 40
    - definition, 40
    - district-owned, 11, 40
    - municipally-owned, 11, 40
    - other public ownership, 11, 40
- playground building, 8, 27, 126, 136
- public library, 9, 27, 126, 137
- pupil capacity, 13, 46

Buildings—Continued
- pupil transportation building, 8, 26, 126, 137
- schools in building, 10, 36–37
- service areas, 16–17, 62–66
- service systems, 17–20, 66–74, 141
- stadium, 12, 43, 141
- student dormitory, 8, 12, 26, 43, 130, 142
- supporting service(s) housed in building, 11, 38–40
- supporting services buildings, types of, 8–9, 11, 25–28, 38–40
- type of construction
  - combustible, 12, 42, 125, 128
  - fire-resistive, 12, 42, 125–126, 131
  - mixed construction, 12, 42, 134–135
  - semi-fire-resistive, 12, 42, 126, 141
- use, 10, 36
- warehouse, 8, 26, 143

Building addition, 11, 12, 41, 126

Building area, 13, 45, 90–91, 126

Building contents, 126

Building cost, 13, 46–49, 91–95, 129

Building exclusions, 126–127

Building facilities, school plants, 10–11, 36–37

Building facilities, supporting services, 11, 38–40

Building identification, 10–13, 35–44

Building measures, 87–97

Building mobility
- permanent, 13, 44, 126, 135
- portable, 13, 44, 126, 136

Building site, 8–10, 23–35, 127

Building use, 10–11, 36–40

Building work and repair shops, 16, 63, 138

Built-in and movable equipment, distinguishing between, 99–100

C

Cafeterias
- area, 16, 62
- definition, 62, 127, 134
- number, 16, 62

Cafetoriums
    area, 15, 58
    definition, 58, 127
    number, 15, 58
Capacity of a school plant, pupil, 13, 46, 95–96, 127, 137
Capacity of heating plant(s), 18, 68
Capital outlay, 127
Cash discount, 127
Central cooling building, 12, 43, 125, 127
Central heating and cooling building, 12, 43, 125, 127
Central heating building, 12, 43, 125, 127
Central cooling system, 18, 69
Central heating system, 17, 66–67
Circulation areas
    definition, 61, 127
    inside building, 16, 61
    outside building, 16, 61
Class, 127
Classes, special education, 127
Classification of property accounts
    chart, 8–22
    discussion, 3–8
Classrooms
    definition, 50, 91, 127
    mobile, 127
    regular
        area, 13, 50
        definition, 50, 91, 127
        number, 13, 50
    special
        definition, 51, 91, 127–128, 141
        for exceptional children
            area, 14, 54
            definition, 53, 128
            number, 14, 54
        home economics
            area, 14, 53
            definition, 52, 132, 138
            number, 14, 53
        kindergarten
            area, 14, 51
            definition, 51, 133, 138
            number, 14, 51
        laboratory
            area, 14, 52
            definition, 51, 133, 138
            number, 14, 51
Classrooms—Continued
    special—Continued
        music
            area, 14, 53
            definition, 53, 135, 139
            number, 14, 53
        other
            area, 14, 54
            definition, 54
            number, 14, 54
        shop
            area, 14, 52
            definition, 52, 139
            number, 14, 52
Code call system, 19, 73
Coding, 128
College, community, 11, 37, 128
College, junior, 11, 37, 128
Combination speaker-telephone system, 19, 73
Combined elementary and secondary school plant, 8, 24, 140–141
Combined secondary school and community college plant, 8, 25, 141
Combustible building, 12, 42, 125, 128
Commons area, student, 128, 141–142
Communication system
    code call system, 19, 73
    combination speaker-telephone system, 19, 73
    definition, 72
    program system, 19, 73
    speaker system
        complete, 19, 73
        partial, 19, 73
    telephone system
        complete, 19, 72
        partial, 19, 72
Community college (junior college, technical institute, etc.), 10, 37, 128
Community college plant, 8, 24, 141
Community services, 128
Community services building, 9, 27, 125, 128
Completely wired building, 19, 72
Complete occupancy, 12, 44
Condemnation proceedings, 128
Construction areas of a building, 50, 91, 128
Construction, building, type of, 12, 42

- Construction contract, dates of, 12, 41, 129
- Construction cost, 47–48, 91–92, 128
- Construction cost of a building, 47-48, 91–92, 128
- Construction machinery, heavy, 20, 76, 128
- Consultant, 128
- Consultative services, educational, 13, 49, 91, 92
- Contract cost of a building, 13, 48, 92, 128
- Cooling and heating building, central, 12, 43, 125, 127
- Cooling building, central, 12, 43, 125, 127
- Cooling system
  - central, 18, 69
  - definition, 68
  - extent of, 18, 69
  - local zone, 18, 69
  - unit, 18, 69
- Cost
  - building
    - architectural and engineering services, 13, 48, 91, 92
    - building construction, 47, 91–92, 128
    - contract cost, 13, 48, 92, 128
    - definition, 46–48, 92–93, 129
    - educational consultative services, 13, 49, 91, 92
    - legal services, 13, 49, 91, 92
    - miscellaneous costs, 13, 49, 92
    - per classroom cost, 94, 135
    - per pupil cost, 95, 135
    - per square foot cost, 95, 135
    - replacement cost, 96, 138
  - definition, 128–129
  - equipment
    - definition, 96–97, 129
    - group control
      - average unit, 21, 82, 124
      - total, 22, 82
    - unit control, 20, 77
  - improvements to site
    - definition, 30–32, 88–89, 129
    - fences and retaining walls, 10, 34, 89
    - landscaping, 10, 34, 89, 133
    - miscellaneous, 10, 35, 89
- Cost—Continued
  - improvements to site—Continued
    - outdoor play areas
      - definition, 34
      - equipment built into grounds, 10, 34, 89
      - surfacing, 10, 34, 89
    - outdoor service systems
      - definition, 32
      - electrical, 10, 33, 89
      - other, 10, 33, 89
      - parking areas and drives, 10, 32, 89
      - pedestrian passageways, 10, 32, 89
      - storage facilities, 33, 89
      - water and sewer, 10, 32, 89
  - land, 9, 29, 88, 129
- Cost of a building, 13–14, 46–49, 91–96, 129
- Cost of building construction, 47, 91–92, 128
- Cost of equipment
  - definition, 77–78, 82–83, 96–97, 129
  - group control
    - average unit, 21, 82, 124
    - total, 22, 82
  - unit control, 20, 77
- Cost of improvements to site, 9–10, 30–35, 88–89, 129
- Cost of land
  - additions, 9, 30
  - definition, 29–30, 88, 129
  - original site, 9, 30
- Covered passageways outside building, 16, 61, 129
- Current, 129
- Current expenditures, 129
- Current expense, 129
- Current funds, 129
- Custodial service room, 16, 63, 138
- Custodian, *see* Personnel, operation

D

- Date of disposal
  - buildings, 12, 41
  - definition, 29, 41, 78, 129
  - equipment, 21, 78
  - land, 9, 2[illegible]

- Dates of acquisition
  - buildings, 11, 41
  - definition, 28–29, 41, 78, 129
  - equipment, 21, 78
  - land, 9, 28–29
- Dates of construction
  - dates of acceptance, 12, 41, 129
  - dates of construction contract, 12, 41, 129
  - definition, 41, 129
- Debt limit, 129
- Debt service, 129
- Deed references, 129
- Definitions of property accounts, 23–84
- Demolition work, 31, 89, 129–130
- Depreciation, 94, 130
- Description of equipment, 21, 22, 78, 83
- Descriptive entries, 7
- Developed areas, 87, 130
- Direct radiation, 66, 67
- Disposal, date of, 129
- Disposal system, sewage, 19, 71
- District-owned property
  - buildings, 11, 40
  - equipment
    - group control, 22, 83
    - unit control, 21, 78
  - land, 9, 28
- Dormitory, student, 8, 12, 26, 43, 130, 142
- Drilled well, 18, 70
- Drives, 10, 32, 89
- Dug well, 18, 70

E

- Educational consultative services, 13, 49, 91, 92
- Electrical system, building
  - completely wired, 19, 72
  - definition, 72
  - emergency lighting, 19, 72
  - partially wired, 19, 72
- Electrical system, outdoor, 10, 33, 89
- Elementary and secondary school plant, combined, 8, 24, 140–141
- Elementary school, 10, 36, 139
- Elementary school plant, 8, 24, 141
- Elevator system
  - definition, 74
- Elevator system—Continued
  - freight, 20, 74
  - passenger, 20, 74
- Engineering services, 13, 48, 91, 92
- Equipment
  - built-in, 99, 130
  - criteria for, 98–99
  - definition, 130
  - group control
    - assignment, 22, 84
    - cost
      - average unit, 21, 82, 124
      - total, 22, 82
    - criteria for, 80
    - definition, 80, 96–97, 132
    - description, 22, 83
    - kinds of equipment under, 21, 80–82
    - name of equipment, 21, 82
    - number of pieces, 21, 82
    - ownership, 22, 83
    - purpose for which used
      - instructional, 22, 84, 130, 133
      - noninstructional, 22, 84, 130, 135
  - list of equipment items, 100–121
  - movable, 99–100, 130, 135
  - unit control
    - assignment, 21, 79
    - cost, 20, 77
    - criteria for, 75
    - date of acquisition, 21, 78
    - date of disposal, 21, 78
    - definition, 75, 142
    - description, 21, 78
    - kinds of equipment under, 20, 75–77
    - model number, 20, 77
    - name of equipment, 20, 77
    - ownership, 21, 78–79
    - purpose for which used
      - instructional, 21, 79, 130, 133
      - noninstructional, 21, 79, 130, 135
    - serial number, 20, 77
- Equipment, built-in, 99, 130
- Equipment built into grounds, 10, 34, 89, 99
- Equipment in storage, 130
- Equipment, insurable value, 97, 133

Equipment in use, 130
Equipment items, criteria for, 98–99
Equipment measures, 96–97
Equipment, movable, 74, 99–100, 130, 135
Equipment, present worth, 97, 136
Equipment, replacement cost, 97, 138
Equipment unassigned to specific plants or facilities, 148, 155–158, 159, 174
Equipment under group control, 21–22, 80–84
Equipment under unit control, 20–21, 75–79
Estimated life of property item, 130
Exceptional children
  definition, 130
  special classrooms for
    area, 14, 54
    definition, 53, 128
    number, 14, 54
  special school for, 11, 37, 140
Expenditures, 130–131

F

Facility, 131
Fan blast or forced air heating, 17, 67, 68
Fences and retaining walls, 10, 34, 89
Field building, 12, 43, 125, 131
Fire alarm boxes, 19, 73
Fire extinguisher stations, 20, 74
Fire hose cabinets, 20, 74
Fire protection system, 19–20, 73–74
Fire-resistive building, 12, 42, 125–126, 131
First floor
  area, 13, 45
  definition, 131
Fiscal period, 131
Fixed assets, 131
Fixtures, *see* Equipment, built-in
Floor
  each additional floor, 13, 46
  each floor, 13, 46
  first floor, 13, 45
Floor area, 13, 45, 90–91, 131
Food services, 11, 39, 131
Food services building, 8, 12, 26, 43, 126, 131
Footings, building, 131
Four-year high school, 10, 37, 140
Free bonding capacity, 131
Freight elevators, 20, 74
Fund, sinking, 131
Furniture, 20, 21, 75, 80, 131

G

General property ledger, 131–132
Gift, 30, 31, 47, 77, 82, 89, 93, 97, 132
Glossary of terms, 122–143
Grant, private, 132
Grant, public, 132
Gravity ventilation system, 18, 70
Gravity warm air furnace, 17, 67, 68
Gross floor area
  basement, 13, 45
  definition, 45, 90–91, 124, 132
  each additional floor, 13, 46
  each floor, 13, 46
  first floor, 13, 45
Group control
  definition, 80, 96–97, 132
  equipment under, 21, 80–82
Guidance area, 15, 60, 132
Gymnasiums
  area, 15, 57
  definition, 57, 132
  number, 15, 57
Gymnatoriums
  area, 15, 58
  definition, 57, 132
  number, 15, 58

H

Hand tools, 20, 21, 76, 81, 132, 142
Health service area, 15, 60, 132
Heat generators for hot water supply system, number of, 18, 70
Heating and cooling building, central, 12, 43, 125, 127
Heating building, central, 12, 43, 125, 127
Heating systems
  central, 17, 66–67
  local zone, 17, 67–68
  room-fired heaters, 17, 68
Heat pump, 68
High schools, 10, 36–37
Home economics rooms
  area, 14, 53
  definition, 52, 132, 138
  number, 14, 53

I

- Improvements to site
  - cost, 9, 30–35, 88–89, 129
  - definition, 30–32, 88–89, 129
  - fences and retaining walls, 10, 34, 89
  - landscaping, 10, 34, 89, 133
  - miscellaneous, 10, 35, 89
  - outdoor play areas, 10, 34, 89
  - outdoor service systems, 10, 32–33, 89
- Incomplete high school, 10, 36, 139–140
- Individual cooling units, 18, 69
- Individual property records, 147–157
- Instruction, 132
- Instructional equipment, 21, 22, 79, 84, 129, 133
- Instruction area, definition, 49, 133
- Instruction areas in building
  - audiovisual rooms, 15, 56, 124, 138
  - auditoriums, 15, 56–57, 124
  - cafetoriums, 15, 58, 127
  - classrooms
    - definition, 50, 91, 127
    - for exceptional children, 14, 53–54, 128
    - home economics, 14, 52–53, 132, 138
    - kindergarten, 13, 51, 133, 138
    - laboratory, 14, 51–52, 133, 138
    - music, 14, 53, 135, 139
    - other, 14, 54
    - regular, 13, 50, 91, 127
    - shop, 14, 52, 139
    - special, 13–14, 51–54, 91, 127–128, 141
  - definition, 49, 133
  - gymnasiums, 15, 57, 132
  - gymnatoriums, 15, 57–58, 132
  - library areas, school, 14, 55, 134
  - miscellaneous instruction areas, 15, 59
  - multipurpose rooms, 15, 58–59, 135, 139
  - study halls, 14, 56, 142
- Instruction building, 8, 12, 25, 42, 126, 133
- Insurable value, 133
- Insurable value of a building, 93–94, 133
- Insurable value of equipment, 97, 133
- Interest, 133
- Interior space, 49–50, 91, 124, 133
- Introduction, xv–xvi
- Inventory, 133
- Investment building, 9, 27, 133
- Investments, 133

J

- Journal, 133
- Journal voucher, 133
- Junior college, 11, 37, 128
- Junior high school, 10, 36, 140
- Junior-senior high school, 10, 37, 140

K

- Kindergarten, 133
- Kindergarten rooms
  - area, 14, 51
  - definition, 51, 133, 138
  - number, 14, 51
- Kind of building, 12, 42–44
- Kinds of administration areas, 15, 60
- Kinds of equipment under group control, 21, 80–82
- Kinds of equipment under unit control, 20, 75–77

L

- Laboratory rooms
  - area, 14, 52
  - definition, 51, 133, 138
  - number, 14, 51
- Land
  - area, 9, 29, 87, 124
  - cost, 9, 29, 88, 129
  - date of disposal, 19, 29
  - dates of acquisition
    - each addition, 9, 29
    - original piece, 9, 29
  - land not in use, 28
  - ownership, 9, 28
  - use of, 8, 23–28
- Land measures, 87–90
- Landscaping, 10, 34, 89, 133
- Legal fees, 49, 91, 92
- Legal services, 13, 49, 91, 92

- Liabilities, 134
- Libraries, school
  - area, 14, 55
  - definition, 55, 134, 140
  - number, 14, 55
- Library books, 21, 81, 134
- Library building, public, 9, 27, 126, 137
- Life of property item, estimated, 130
- Living quarters for professional personnel, 8, 11, 12, 26, 39, 43
- Living quarters for service personnel, 8, 11, 12, 26, 39, 43
- Local zone cooling system, 18, 69
- Local zone heating system, 17, 67–68
- Losses of property, 134, 137
- Lunchrooms, 16, 62, 127, 134

M

- Machinery, 20, 21, 76, 81, 124, 134
- Maintenance and operation areas
  - area, 16, 63
  - definition, 63, 134
  - kinds
    - building work or repair shops, 16, 63, 138
    - custodial service, 16, 63, 138
    - mechanical service, 16, 63, 138–139
    - storage rooms, 16, 63, 139
  - number, 16, 63
- Maintenance building, 8, 26, 126, 134
- Maintenance of plant, 134
- Measures of school property
  - building, 90–96
  - equipment, 96–98
  - land, 87–90
- Mechanical exhaust ventilating system, 18, 70
- Mechanical and electrical service rooms, 16, 63, 138–139
- Mechanical supply ventilating system, 18, 70
- Membership, 134
- Miscellaneous administration areas, 15, 60
- Miscellaneous costs for building, 13, 49, 92
- Miscellaneous improvements to site, 10, 35, 89
- Miscellaneous instruction areas
  - area, 15, 59
  - definition, 59
  - number, 15, 59
- Mixed construction, 12, 42, 134–135
- Mobile classroom, 127
- Mobility of building, 13, 44, 126, 135, 136
- Model number of equipment, 20, 77
- Modernization of a building, 135
- Movable equipment, 99–100, 130, 135
- Multipurpose rooms
  - area, 15, 59
  - definition, 58, 135, 139
  - number, 15, 59
- Municipally-owned property
  - buildings, 11, 40
  - equipment
    - group control, 22, 83
    - unit control, 21, 78
  - land, 9, 28
- Municipal systems
  - sewage treatment and disposal, 19, 71
  - water supply, 18, 70
- Music rooms
  - area, 14, 53
  - definition, 53, 135, 139
  - number, 14, 53

N

- Noninstructional equipment, 21, 22, 79, 84, 130, 135
- Nonpublicly-owned property
  - buildings, 11, 40
  - definition, 28, 40, 79, 83, 140
  - equipment
    - group control, 22, 83
    - unit control, 21, 79
  - land, 9, 28
- Number of individual items of equipment in group, 21, 82
- Number of pupils served, 13, 46
- Number of rooms or areas
  - administration areas, 16, 61
  - audiovisual rooms, separate, 15, 56
  - auditoriums, 15, 57
  - cafeterias, 16, 62
  - cafetoriums, 15, 58
  - gymnasiums, 15, 57
  - gymnatoriums, 15, 58

- Number of rooms or areas—Continued
  - home economics rooms, 14, 53
  - kindergarten rooms, 14, 51
  - laboratory rooms, 14, 51
  - lunchrooms, 16, 62
  - maintenance and operation rooms, 16, 63
  - miscellaneous instruction areas, 15, 59
  - miscellaneous service areas, 17, 65
  - multipurpose rooms, 15, 59
  - music rooms, 14, 53
  - regular classrooms, 13, 50
  - school library areas, 14, 55
  - shop rooms, 14, 52
  - shower rooms, 17, 65
  - special classrooms for exceptional children, 14, 54
  - study halls, 14, 56
  - teachers' rooms, 16, 62
  - toilet rooms, 16–17, 64
- Numerical entries, 7
- Nursery school, 135

O

- Obsolescence, 135
- Occupancy, availability for, 12–13, 44
- Operation of plant, 135
- Original building
  - date of acceptance, 12, 41
  - date of acquisition, 11, 41
  - date of construction contract, 12, 41
- Original cost, 135
- Original figure at acquisition, 7
- Original site
  - cost, 9, 30, 88
  - date of acquisition, 9, 28–29
- Outdoor play areas
  - cost, 10, 34
  - definition, 34
  - equipment built into grounds, 10, 34, 88–89
  - surfacing, 10, 34, 88–89
- Outdoor service systems
  - cost, 9, 32
  - definition, 32, 141
  - electrical, 10, 33, 88–89
  - other, 10, 33, 88–89
- Outdoor service systems—Continued
  - parking areas and drives, 10, 32, 88–89
  - pedestrian passageways, 10, 32–33, 88–89
  - storage, 33, 88–89
  - water and sewer, 10, 33, 88–89
- Overpasses, 31, 88–89
- Ownership
  - buildings
    - nonpublicly-owned, 11, 40–41, 48
    - publicly-owned, 11, 40, 48
  - equipment
    - nonpublicly-owned
      - group control, 22, 83
      - unit control, 21, 79
    - publicly-owned
      - group control 22, 83
      - unit control, 21, 78–79
  - land
    - nonpublicly-owned, 9, 28
    - publicly-owned, 9, 28

P

- Parking areas and drives, cost of, 10, 32, 89
- Partially wired building, 19, 72
- Partial occupancy, 13, 44
- Passageways
  - covered, outside building, 16, 61, 129
  - enclosed, 16, 61, 129
- Passenger elevators, 20, 74
- Pedestrian passageways, cost of, 10, 32
- Per classroom cost of a building, 94, 135
- Per pupil cost of a building, 95, 135
- Per square foot cost of a building, 95, 135
- Periodical, 135
- Permanent building, 13, 44, 126, 135
- Personnel
  - administrative, 135
  - clerical, 135
  - guidance, 135–136
  - health, 136
  - instructional, 136
  - maintenance, 136
  - operation, 129, 136
  - psychological, 136

- Plant extensions, *see* Additions to property
- Plat book, 136
- Play areas, outdoor
  - cost, 10, 34, 89
  - definition, 34
  - equipment built into grounds, 10, 34, 89, 99
  - surfacing, 10, 34, 89
- Playground building, 8, 27, 126, 136
- Portable building, 13, 44, 126, 136
- Posting, 136
- Present worth, 136
- Present worth of a building, 95, 136
- Present worth of a site, 89, 136
- Present worth of equipment, 97, 136
- Principal of a school, 136
- Principal's office 15, 60, 136
- Program area, 136
- Program system, 19, 73
- Property accountability, units for, 5
- Property account numbers, 4–5
- Property accounts, classification of, 3–22
- Property accounts defined, 3
- Property accounts, definitions of, 23–84
- Property accounts, minimum and optional, 6
- Property control, 137
- Property ledger, general, 131–132
- Property losses, 134, 137
- Property, real, 137
- Property records
  - individual records
    - buildings
      - school plants, 152–154
      - supporting services, 152–154
    - discussion, 147–149
    - equipment
      - group control, 157–158
      - unit control, 155–156
    - sites
      - school plants, 149–151
      - supporting services, 149–151
  - summary records
    - discussion, 159–160
    - nonpublicly-owned property, 176–177
    - publicly-owned property
- Property records—Continued
  - summary records—Continued
    - publicly-owned property—Continued
      - school plants
        - building summary, 164–165
        - equipment summary, 166
        - site summary, 163
      - supporting services facilities
        - building summary, 170
        - equipment summary, 171
        - site summary, 168–169
    - unassigned equipment summary, 174
- Property records, adapting to local, 6
- Property, school, 137, 141
- Protection system, fire, 19–20, 73–74
- Public library building, 9, 27, 126, 137
- Public school, definition, 140
- Public-schoolhousing authority, 137, 141
- Publicly-owned property
  - buildings, 11, 40
  - definition, 29, 40, 78–79, 83, 137
  - equipment
    - group control, 22, 83
    - unit control, 21, 78–79
  - land, 9, 28
- Pupil capacity of a school plant, 13, 46, 95–96, 127, 137
- Pupils per acre, 89–90, 137
- Pupils served, number of, 13, 46
- Pupil transportation building, 8, 26, 126, 137
- Pupil transportation services, 8, 11, 26, 38, 137
- Purchase cost, 47, 93

Q

- Quarters, living
  - professional personnel, 8, 11, 12, 26, 39, 43
  - service personnel, 8, 11, 12, 26, 39, 43

R

Radiant panel, 17, 67, 68
Radiators, 17, 66, 67
Real estate, 136, 137
Real property, 136, 137
Records, 137
Records, property, 147–177
Reductions after acquisition, 7
Register, 137
Regular classrooms, 13, 50, 91, 127
Rehabilitation of a building, 137
Remodeling, 48, 92, 137–138
Renovation of a building, 138
Repairs, 89, 97, 134, 137
Replacement cost
    building, 96, 138
    definition, 138
    equipment, 97, 138
    site, 90, 138
Replacement of equipment, 138
Reports, definition, 138
Retaining walls, 10, 34, 89
Room, definition, 50, 55, 60, 96, 138
Room-fired heaters, 17, 68
Rooms
    audiovisual, 15, 56, 124, 138
    auditorium, 15, 56–57, 124
    building work or repair shop, 16, 63, 138
    cafeteria, 16, 62, 127, 134
    cafetorium, 15, 58, 127
    classroom, 13–14, 50–54, 91, 127
    custodial service, 16, 63, 138
    definition, 50, 55, 60, 96, 138
    guidance office, 15, 60, 132
    gymnasium, 15, 57, 132
    gymnatorium, 15, 58, 132
    health service, 15, 60, 132
    home economics, 14, 52–53, 132, 138
    kindergarten, 13, 51, 133, 138
    laboratory, 14, 51, 133, 138
    mechanical service, 16, 63, 138–139
    multipurpose, 15, 58–59, 135, 139
    music, 14, 53, 135, 139
    principal's office, 15, 60, 136
    regular classroom, 13, 50, 91, 127
    school library, 14, 55, 134, 140
    shop, 14, 52, 139
    shower room, 17, 64–65, 139, 141
Rooms—Continued
    special classroom, 13–14, 51–54, 127
    special classroom for exceptional children, 14, 53–54, 128
    storage, 16, 63, 139
    study hall, 14, 56, 142
    teachers', 16, 62, 139, 142
    toilet, 16–17, 64, 139, 142

S

Salvage value, 139
School, 21, 36, 139
School bus, 140
School, definition, 139
School district, 140
School for exceptional children, special, 10, 37, 140
School libraries, *see* Libraries, school
School plant, definition, 140
School plants, accounts for, 8, 24–25
School plants, types of
    combined elementary and secondary, 8, 24, 140–141
    combined secondary school and community college, 8, 25, 141
    community college, 8, 24, 141
    elementary, 8, 24, 141
    secondary, 8, 24, 141
Schools, types of
    community college, 11, 37, 128
    elementary, 10, 36, 139
    four-year high, 10, 37, 140
    incomplete high, 10, 36, 139–140
    junior high, 10, 36, 140
    junior-senior high, 10, 37, 140
    secondary, 10, 36–37, 140
    senior high, 10, 37, 140
    special school for exceptional children, 11, 37, 140
    undivided high, 10, 37, 140
    vocational or trade high, 10, 37, 140
School property, 137, 140
School property, measures of, 87–97
School site, 8, 24, 87, 141
Scrap value, *see* Salvage value
Secondary school, 10, 36–37, 140
Secondary school and community college plant, combined, 8, 25, 141
Secondary school plant, 8, 24, 141

- Semi-fire-resistive building, 12, 42, 126, 141
- Senior high school, 10, 37, 140
- Separate shower rooms, 17, 65, 139, 141
- Separate toilet rooms, 16, 64, 139, 142
- Septic tank system, 18, 71
- Serial number of equipment, 20, 77
- Service areas in building
  - cafeterias
    - area, 16, 62
    - definition, 62, 127, 134
    - number, 16, 62
  - maintenance and operation areas
    - area, 16, 63
    - definition, 63, 134
    - kinds
      - building work or repair shops, 16, 63, 138
      - custodial service, 16, 63, 138
      - mechanical service, 16, 63, 138–139
      - storage rooms, 16, 63, 139
    - number, 16, 63
  - miscellaneous service areas
    - area, 17, 66
    - definition, 65
    - number, 17, 65
  - shower rooms
    - area of separate, 17, 65
    - definition, 64, 139, 141
    - number as adjuncts to another area, 17, 65
    - number of separate, 17, 65
  - teachers' rooms
    - area, 16, 62
    - definition, 62, 139, 142
    - number, 16, 62
  - toilet rooms
    - area of separate, 17, 64
    - definition, 64, 139, 141
    - number as adjuncts to another area, 17, 64
    - number of separate, 16, 64
- Service systems, building
  - communication system
    - code call, 19, 73
    - combination speaker-telephone, 19, 73
    - definition, 72
- Service systems, building—Continued
  - communication system—Continued
    - program, 19, 73
    - speaker
      - complete, 19, 73
      - partial, 19, 73
    - telephone
      - complete, 19, 72
      - partial, 19, 72
  - cooling system
    - definition, 68
    - extent of
      - complete, 18, 69
      - partial, 18, 69
    - types of
      - central, 18, 69
      - individual unit, 18, 69
      - local zone, 18, 69
  - definition, 66, 141
  - electrical system
    - building completely wired, 19, 72
    - building partially wired, 19, 72
    - emergency lighting, 19, 72
  - elevators
    - freight, 20, 74
    - passenger, 20, 74
  - fire protection system
    - automatic sprinkler heads, 20, 74
    - definition, 73
    - fire alarm boxes, 19, 73
    - fire extinguisher stations, 20, 74
    - fire hose cabinets, 20, 74
  - heating system
    - capacity, 18, 68
    - central heating
      - definition, 66
      - fan blast or forced air, 17, 67
      - gravity warm air, 17, 67
      - radiant panel, 17, 67
      - radiators and convectors, 17, 66
      - split system, 17, 67
      - unit ventilators, 17, 67
    - definition, 66
    - local zone
      - definition, 67

- Service systems, building—Continued
  - heating system—Continued
    - local zone—Continued
      - fan blast or forced air, 17, 68
      - gravity warm air, 17, 68
      - radiant panel, 17, 68
      - radiators and convectors, 17, 67
      - split system, 17, 68
      - unit ventilators, 17, 67
    - room-fired heaters, 17, 68
    - sources of heat
      - coal, 18, 68
      - electricity, 18, 68
      - gas, 18, 68
      - heat pump, 18, 68
      - oil, 18, 68
      - other, 18, 68
      - wood, 18, 68
  - program system, definition, 73
  - sewage disposal system
    - municipal, 19, 71
    - open settling tank, 19, 71
    - other, 19, 71
    - septic tank, 19, 71
    - sewage stabilization pond, 19, 71
  - speaker system
    - complete, 19, 73
    - partial, 19, 73
  - telephone system
    - complete, 19, 72
    - partial, 19, 72
  - television system
    - program origination, 19, 73
    - receiving system, 19, 73
  - ventilating system
    - definition, 69
    - gravity ventilation, 18, 70
    - mechanical exhaust, 18, 70
    - mechanical supply, 18, 70
    - window ventilation, 18, 70
  - water supply system
    - heat generators, number of, 18, 70
    - source of water
      - drilled well, 18, 70
      - dug well or other source, 18, 70
      - municipal, 18, 70
- Service systems, outdoor
  - definition, 32, 141
  - drives, 10, 32, 89
  - electrical, 10, 33, 89
  - parking areas, 10, 32, 89
  - pedestrian passageways, 10, 32, 89, 129
  - sewer, 10, 33, 89
  - storage facilities, 33, 89
  - water, 10, 33, 89
- Sewage treatment and disposal system, 19, 71
- Sewer systems, outdoor, 10, 33, 89
- Shop rooms
  - area, 14, 52
  - definition, 52, 139
  - number, 14, 52
- Shower rooms
  - area of separate, 17, 65
  - definition, 64, 139, 141
  - number as adjuncts of another area, 17, 65
  - number of separate, 17, 65
- Sinking fund, 131
- Site addition, 141
- Site, present worth, 89, 136
- Sites
  - additions, 9, 29
  - area, 9, 29, 87, 124
  - cost, 9, 29–35, 88, 129
  - definition, 23, 24, 141
  - dates of acquisition
    - each addition, 9, 29
    - original site, 9, 29
  - date of disposal, 9, 29
  - identification, 8–9, 23–29
  - improvements, 9–10, 30–35, 88–89, 129
  - ownership
    - nonpublicly-owned, 9, 28
    - publicly-owned
      - authority-owned, 9, 28
      - district-owned, 9, 28
      - municipally-owned, 9, 28
      - other public ownership, 9, 28
  - school plant, 8, 24–25, 141
  - supporting services facility, 8–9, 25–28
  - use of, 8–9, 23–28
  - vacant site in use, 9, 28

Size of building, 13, 45–46
Source of heat
    coal, 18, 68
    electricity, 18, 68
    gas, 18, 68
    heat pump, 18, 68
    oil, 18, 68
    other, 18, 68
    wood, 18, 68
Speaker system
    complete, 19, 73
    partial, 19, 73
Speaker-telephone system, 19, 73
Special classrooms, 13–14, 51–54, 127–128, 141
Special classrooms for exceptional children
    area, 14, 54
    definition, 53, 128
    number, 14, 54
Split heating system, 17, 67, 68
Stabilization pond, sewage, 19, 71
Stadium, 12, 43, 141
Storage facilities, outdoor, 33, 89
Storage rooms, 16, 63, 139
Stores, 141
Story, 96, 141
Student commons area, 128, 141–142
Student dormitory, 8, 12, 26, 43, 130, 142
Study halls
    area, 14, 56
    definition, 56, 142
    number, 14, 56
Subsidiary accounts, 142
Subsurface disposal fields, 71
Summary property records, 159–177
Superintendent's office, 15, 60
Supplies and equipment, 98–121
Supply
    criteria for, 98
    definition, 142
    list, 100–121
Supporting services buildings
    administration building, 8, 25, 123, 125
    community services building, 8, 27, 125, 128
    food services building, 8, 12, 26, 43, 126, 131
    instruction building, 8, 12, 25, 42, 126, 133
Supporting services buildings—Continued
    investment building, 9, 27, 133
    living quarters for professional personnel, 8, 26
    living quarters for service personnel, 8, 26
    maintenance building, 8, 26, 126, 134
    other buildings, 9, 27
    playground building, 8, 27, 126, 136
    public library, 9, 27, 126, 137
    pupil transportation building, 8, 26, 126, 137
    student dormitory, 8, 26, 130, 142
    warehouse, 8, 26, 143
Supporting services, definition, 38, 142
Supporting services facility, 142
Supporting services in building
    administrative services, 11, 38
    community services, 11, 39, 128
    food services, 11, 39
    instructional services, 11, 38
    investment building, 11, 40
    living quarters for professional personnel, 11, 39
    living quarters for service personnel, 11, 39
    maintenance services, 11, 38
    other building, 11, 40
    playground services, 11, 39
    public library services, 11, 39
    pupil transportation services, 11, 38
    student dormitory, 11, 39, 130, 141
    warehouse services, 11, 39
Supporting services site, 8, 25
Surfacing play areas, cost of, 10, 34, 89

T

Teacherage, 142
Teachers' rooms
    area, 16, 62
    definition, 62, 139, 142
    number, 16, 62
Telephone system
    complete, 19, 72
    partial, 19, 72

Television system
  program origination, 19, 73
  receiving system, 19, 73
Textbooks, 142
Tools, hand, 20, 21, 76, 81, 132
Toilet rooms
  area of separate, 17, 64
  definition, 64, 139, 142
  number as adjuncts to another area, 17, 64
  number of separate, 16, 64
Total cost of equipment group, 22, 82
Trade discount, 142
Trade high school, 10, 37
Tunnels, 32–33, 35, 45, 91
Type of building construction, *see* Buildings, type of construction
Types of school plants, *see* School plants, types of
Types of schools, *see* Schools, types of

U

Undeveloped area, 87, 142
Undivided high school, 10, 37, 140
Unit control
  definition, 75, 142
  equipment under, 20–21, 75–80
Unit cost, 21, 82, 142–143
Unit ventilators, 17, 67
Use of building, 10–11, 36–40
Use of equipment, 21, 22, 79, 83–84
Use of site, 8–9, 23–28

V

Vacant building, 44
Vacant site in use, 9, 28
Value, 87–88, 91, 93–94, 96, 97, 123, 124, 133, 139, 143
Vehicle, 20, 77, 143
Vehicle, driver education, 143
Vehicle, privately-owned, 143
Vehicle, pupil transportation, small, 143
Vehicle, transportation service, 143
Ventilating system
  definition, 69
  gravity, 18, 70
  mechanical exhaust, 18, 70
  mechanical supply, 18, 70
  window, 18, 70
Ventilators, unit, 17, 67–68
Vocational and industrial arts shop rooms, 14, 52, 139, 143
Vocational or trade high school, 10, 37, 140

W

Warehouse, 8, 26, 143
Warm air furnace, gravity, 17, 67, 68
Water and sewer system, outdoor, cost of, 10, 33, 88–89
Water supply system
  heat generators, 18, 70–71
  source of water
    drilled well, 18, 70
    dug well, 18, 70
    municipal system, 18, 70
    other, 18, 70
Well
  drilled, 18, 70
  dug, 18, 70
Window ventilation, 18, 70
Work in progress, 7, 143
Worth, present
  building, 95, 136
  equipment, 97, 136
  site, 89, 136

PS-57-59

☆U. S. GOVERNMENT PRINTING OFFICE : 1966 O - 229-220